



# Monthly Financial Management Report

For the Month Ended December 31, 2014



ESTABLISHED 1842

UNION COUNTY GOVERNMENT

NORTH CAROLINA



<b>Table of Contents</b>	<b>Page</b>	<b>Page</b>
<b>Executive Summary</b>		
Transmittal Letter.....	1	
Report Highlights.....	2	
Countywide Financial Indicators Dashboard.....	3	
All Operating Fund Highlights.....	4	
All Funds Combined Revenue.....	5	
All Funds Combined Expenditures.....	6	
Countywide Investment Reporting		
Investment Highlight and Economic Analysis.....	7	
Current Investments Report.....	10	
Procurement Report		
Procurement Project Advertisement Report.....	12	
Fuel Trend Report.....	13	
<b>General Fund Operating Report</b>		
General Fund Report Highlights		
General Fund Cash Flow Analysis.....	14	
General Fund Fund Balance - Changes Year To Date.....	15	
General Fund Revenue Analysis.....	16	
Ad Valorem Property Tax Detail Analysis.....	17	
Ad Valorem Motor Vehicle Tax Detail Analysis.....	17	
Combined Local Option Sales Tax Detail Analysis..	18	
General Fund Expenditure by Catagory.....	19	
<b>Water and Sewer Fund Operating Report</b>		
Water and Sewer Fund Report Highlights		
Water and Sewer Cash Flow Analysis.....	20	
Water and Sewer Revenue by Source.....	21	
Service Charges Detail Analysis.....	22	
Capacity & Tap Fees Detail Analysis.....	22	
Water and Sewer Fund Expenditure by Category.....	23	
<b>Solid Waste Operating Fund Revenue.....</b>		24
<b>Schools Budgetary Fund Operating Report Highlights.....</b>		25
<b>Backup Reports</b>		
All Funds Gross Category Summary Report.....		26
Category Summary Reports by Fund.....		27
Capital Project Funds Reports.....		51
<b>UCPS Information Reports</b>		
Sources and Uses of Funds Reports		
UCPS Narrative.....		55
All Funds Summary Report.....		56
UCPS FY 2014-15 Year-To-Date Revenue (graph).....		57
UCPS FY 2014-15 Year-To-Date Expended (graph).....		58
All Funds Detail Report.....		59
State Public School Fund (Fund 1).....		61
Local General Fund (Fund 2).....		63
Federal Grants Fund (Fund 3).....		65
Capital Outlay Fund (Fund 4).....		67
Child Nutrition Fund (Fund 5).....		69
After School Program Fund (Fund 7).....		71
Other Specific Revenue Fund (Fund 8).....		73
Capital Projects Reporting.....		75
Personnel Count Reports		
Personnel Count Summary by Function.....		79
Personnel Count Summary by Position.....		80
Membership Reports		
2014-2015 Membership Report Summary.....		81
2014-2015 Membership Report Detail.....		82

## Transmittal Letter

The Management of Union County, NC, is pleased to provide the *Monthly Management Report* for the month ended December 31, 2014. This report, as reflected in the table of contents, focuses primarily on the financial condition of the County. This report will, over time, evolve as additional information is included and as there is refinement.

As this is an evolving process, we welcome critiques and suggestions for improving the report and its usefulness.

The goals of this report are as follows:

*Transparency* – The information included in this report reflects the cumulative financial transactions for the County through the month indicated. Additionally, there is analysis comparing this current year to prior years.

*Communications* – The report provides a concise tool to communicate financial trends and interpretation of the financial data to the public and the County's policy makers. Additionally, the report provides a means to generate conversation concerning the data. The trend data included in the report serves to provide an indicator based approach to reviewing the information. While trends vary from year-to-year, significantly differing trends are indicative of areas that may require additional analysis or review.

*Sustainability* – This report supports the Commission's goal of sustainability by providing a basis for policy decisions throughout the year. While historically the budget was primarily discussed during the budget making process, through this report, the information will bridge the time between the budget processes.

With these goals in mind, we respectfully submit the *Monthly Management Report for the Month Ended December 31, 2014*.

Cynthia A. Coto  
County Manager

Jeffrey A. Yates  
Exec. Dir. Of Administrative Services/CFO

## **Report Highlights for December 31, 2014**

Combined revenues outpaced expenditures for all funds by \$25,901,027 for the month ending December 31, 2014. Total revenues for the month of December were \$57,201,549 and expenditures were \$31,300,522. Year to date, the County has collected \$208,154,727 in revenues and expended \$144,437,693. In comparison to FY 2014, the County is 13.64% above last year's revenues and 13.28% above last year's expenditures. Additional detailed information can be found starting on page 4 of this report.

General Fund revenues exceeded expenditures by \$10,380,338 for the month ending December 31, 2014. Total revenues for the month of December were \$23,806,215 and expenditures were \$13,425,877. Revenues have outpaced expenditures by \$24,086,850 YTD through the month ended December 31, 2014. This trend is reflective of the historical cyclical nature of the revenue collection in the General Fund. Additional detailed information can be found starting on page 14 of this report.

Current and prior years' ad valorem taxes collected for real, personal, and public utility property for the month of December 31, 2014 were \$17,073,747. Based on a three year historical year to date average for the same period, the County expected to collect \$55,352,617 YTD, however, the County has collected \$57,460,943 through December 31, 2014 putting it ahead of projections. The County is ahead of projections having collected 82.23% of total budget in the current year vs. an three year average collected at this point in time of 79.21%. Additional detailed information can be found on page 17 of this report.

Current and prior years' ad valorem taxes collected for vehicles for the month of December 31, 2014 were \$522,454. Based on a three year historical year to date average through the same period, the County expected to have collected \$2,908,515, however, the County has collected \$4,557,095 through December 31, 2014, well ahead of projections. Collections are ahead of their historical averages due to the State of North Carolina's implementation of collecting taxes with license plate and registration renewals. Therefore, prior years' collections are not a good comparison for this year and following years. Additional detailed information can be found on page 17 of this report.

As of December 31, 2014, the combined local option sales taxes of \$7,877,027 have been collected YTD. Based on the three year historical average, the County expected to have collected 24.77% of the total through the current period. The County is in line with projections, having collected 26.17% of sales tax. Additional detailed information can be found on page 18 of this report.

Water and Sewer expenditures exceeded revenues by \$878,268 during the month ended December 31, 2014. Total revenues were \$3,472,483 and expenditures were \$4,350,751. Year to date, revenues of \$17,192,085 have exceeded expenditures of \$13,670,334 by \$3,521,723. Additional detailed information can be found starting on page 20 of this report.

Water and Sewer Fund service charges collected the month of December 31, 2014 were \$2,944,148. Based on the three-year historical average, the County expected to collect \$2,171,100 for the same period. The County has collected \$14,953,358 in service charges through December 31, 2014 or roughly 50.69% of budget. Based on the three-year historical average through the same month, the County should have collected approximately 46.55% or \$13,730,222 of projected budget. Additional detailed information can be found on page 22 of this report.

Revenue for the Solid Waste Fund was \$348,406 for the month of December 31, 2014 and totals \$1,972,255 or 48.29% of projected budget year to date. The County is behind projections, having collected 1.60% less than the budgeted amount year to date. Additional detailed information can be found on page 24 of this report.

## Fiscal Indicators for December 31, 2014

Indicator	Trend	For the Month ended December 31, 20xx				
		FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
All Funds Revenue	↑	208,154,727	183,172,106	169,168,697	213,460,733	183,199,784
All Funds Expenditures	↓	144,437,693	127,503,123	111,541,014	161,221,018	127,530,220
School Budgetary Fund Cash Flow (Net)**		40,516,678				
Ad Valorem Taxes (CY & PY's)		83,333,292				
Ad Valorem Taxes - Vehicles (CY & PY's)		1,607,100				
General Fund Cash Flow (Net)***	↑	24,086,850	48,886,316	50,515,772	38,858,762	44,913,674
Ad Valorem Taxes (CY & PY's)	↑	57,460,943	118,468,048	113,802,455	112,804,666	110,154,937
Ad Valorem Taxes - Vehicles (CY & PY's)	↓	4,557,095	8,653,685	6,242,411	5,858,701	5,571,595
Local Sales Tax - 1 Cent, Article 39	↑	3,810,585	3,533,020	3,093,924	3,083,873	2,647,910
Local Sales Tax - 1/2 Cent, Article 40	→	1,837,057	1,874,739	1,808,431	1,753,835	1,683,125
Local Sales Tax - 1/2 Cent, Article 42	↑	2,229,385	1,883,796	1,656,736	1,636,123	1,432,365
Employee Compensation	↓	18,673,581	16,521,740	15,650,318	15,858,532	16,017,637
Employee Benefits	↓	9,629,891	8,959,954	7,642,706	6,673,068	6,734,568
Operating Costs	↓	13,987,997	13,861,556	11,778,791	11,501,404	11,487,689
Contracts, Grants & Subsidies	↑	5,845,771	46,389,981	46,075,958	43,948,232	44,452,139
Debt Service	↑	8,053,210	8,200,515	10,452,348	23,407,202	12,186,209
Water and Sewer Cash Flow (Net)	↑	3,521,723	2,565,596	4,760,956	-10,507,022	6,614,154
Service Charges	↑	14,953,358	13,239,791	12,289,659	11,711,491	12,690,693
Capacity and Tap Fees	↑	2,142,661	2,363,271	1,248,287	1,576,286	1,073,168
Operating Costs	↓	4,718,837	4,924,562	3,982,531	3,706,342	3,558,386
Solid Waste Revenue	→	1,972,255	2,384,802	1,965,239	1,858,669	1,676,755

\*Historical variance is based on the last 4 completed fiscal years. Debt service proceeds (refunding) are netted out of both revenues and expenditures.

\*\*First year of operation, no historical data available for trending analysis.

\*\*\*Included in FY 2012 was a one time Hospital Lease Revenue of \$54MM.



Positive Trend - more than 5% over statistical variance to the County's benefit



Neutral Trend to be Monitored - within 5% (above or below) of historical variance



Negative Trend - more than 5% under statistical variance to the County's detriment

## All Funds Report Highlights

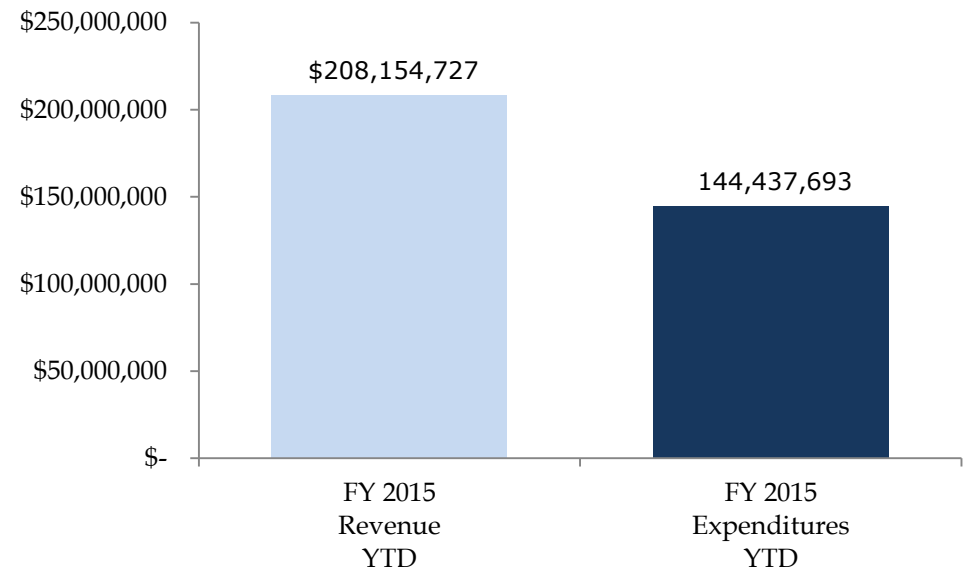
Combined fund cash flows can be deceiving, however, based on historical information the County typically runs a deficit in each of the first 3 months, and makes up most of the shortfall in the months of October and November.

In FY 2014, the County had collected \$183.17 MM through December 31st (adjusted), and had expended \$127.50 MM through the same period. The net cash flow surplus was \$55.67 MM.

In the last three fiscal years, the County has averaged collecting 53.06% of all actual revenues through the end of December, and expended 35.91% through the same period. Year to date the county has collected 58.45% of budgeted revenues and expended 40.56% of budgeted expenditures. The revenue collections are well above average, yet expenditures are 4.65% above average, therefore the outlook is neutral.

### All Funds Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/ (Under)
July	\$ 3,934,097	18,898,573	(14,964,476)
August	18,712,171	20,764,203	(2,052,032)
September	18,956,850	26,245,510	(7,288,660)
October	35,778,718	24,742,373	11,036,345
November	73,571,342	22,486,512	51,084,830
December	57,201,549	31,300,522	25,901,027
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
<b>Total YTD</b>	<b>\$ 208,154,727</b>	<b>144,437,693</b>	<b>63,717,034</b>



**Neutral**

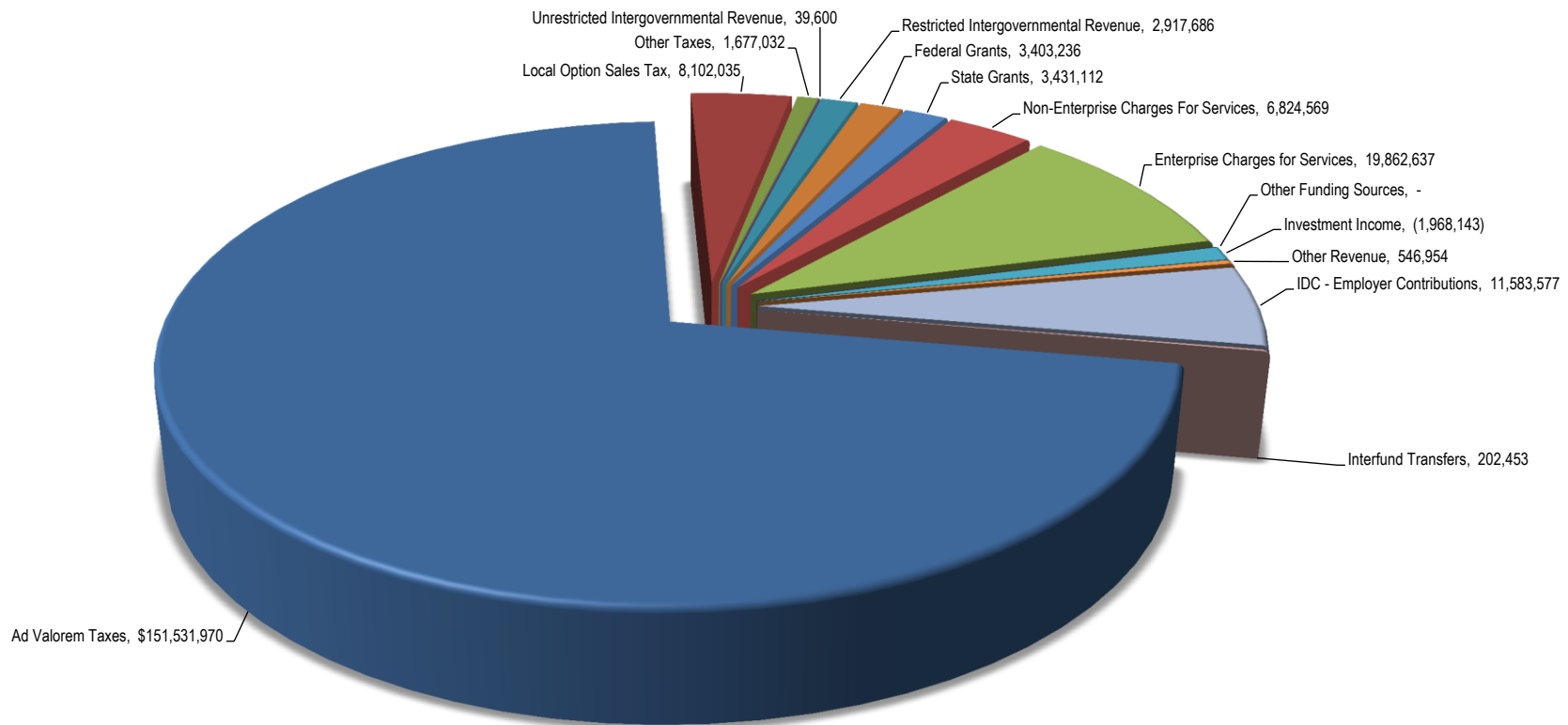
Revenues collected year to date are 5.39% ahead of the average, and expenditures are 4.65% over their historical averages.

## All Funds Revenue

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
Ad Valorem Taxes	\$ 151,531,970	189,742,080	79.86%	76.73%	3.13%
Local Option Sales Tax	8,102,035	30,947,443	26.18%	24.83%	1.35%
Other Taxes	1,677,032	3,813,898	43.97%	49.99%	-6.02%
Unrestricted Intergovernmental Revenue	39,600	82,500	48.00%	44.74%	3.26%
Restricted Intergovernmental Revenue	2,917,686	10,931,560	26.69%	18.62%	8.07%
Federal Grants	3,403,236	12,500,360	27.23%	31.67%	-4.45%
State Grants	3,431,112	8,572,620	40.02%	87.18%	-47.15%
Non-Enterprise Charges For Services	6,824,569	12,048,013	56.64%	48.44%	8.20%
Enterprise Charges for Services	19,862,637	37,649,413	52.76%	45.64%	7.12%
Other Funding Sources	-	13,483,567	0.00%	0.00%	0.00%
Investment Income	(1,968,143)	2,360,000	-83.40%	-209.72%	126.32%
Other Revenue	546,954	6,933,231	7.89%	6.00%	1.89%
IDC - Employer Contributions	11,583,577	26,717,001	43.36%	35.72%	7.64%
Interfund Transfers	202,453	339,282	59.67%	28.26%	31.41%
<b>Total YTD</b>	<b>\$ 208,154,718</b>	<b>356,120,968</b>	<b>58.45%</b>	<b>53.06%</b>	<b>5.39%</b>

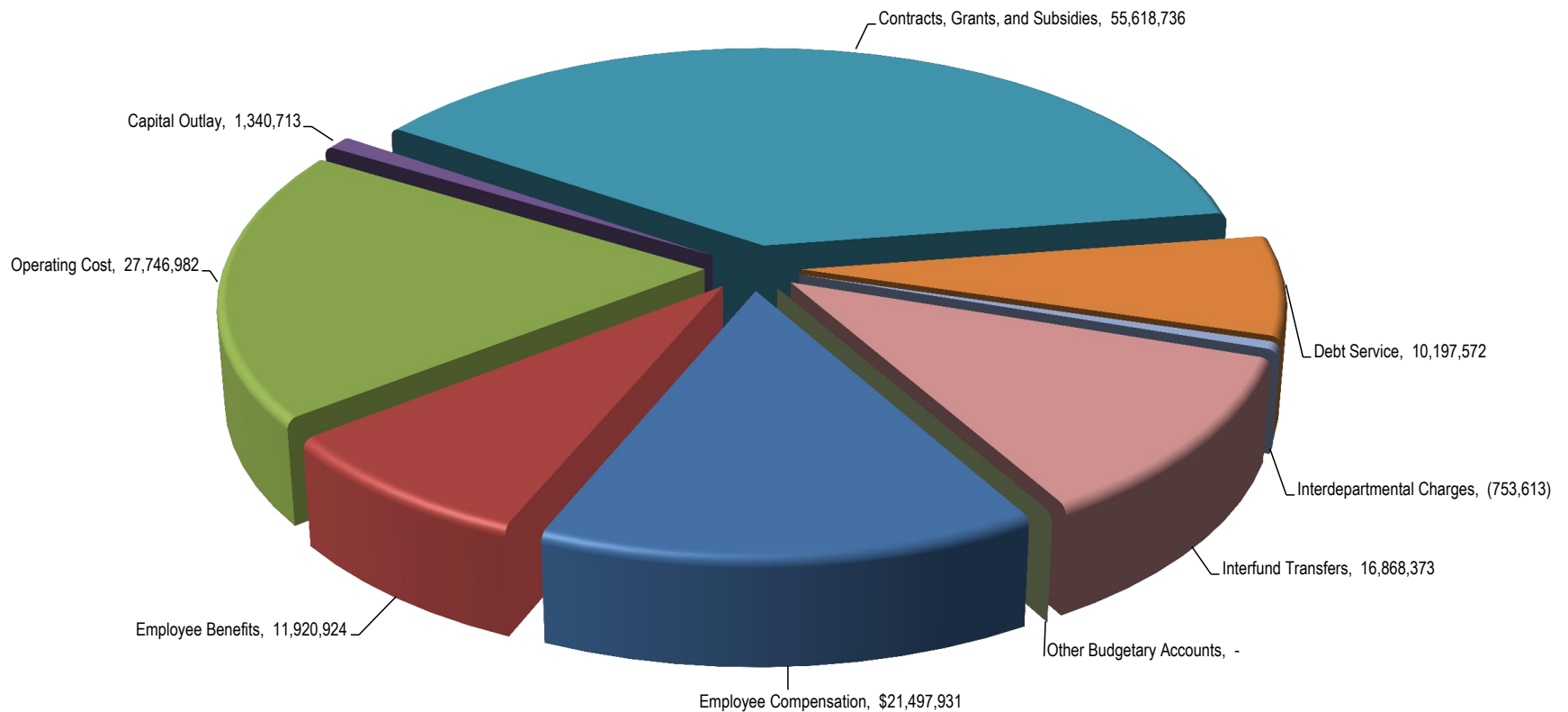
### Trend- Positive

During the past three years, the County has realized 53.06 percent of its actual revenues by December 31st. In FY 2015, the County has realized 58.45 percent of its budget estimates. Collections of ad valorem taxes, non-enterprise and enterprise charges for services, and local options sales taxes are all higher than their historic 3 year averages at this point. The implementation of three new Internal Service Funds in FY 2015 has lead to higher historical averages for interdepartmental charges (IDC) for employer contributions to the new funds.



# All Funds Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Negative
Employee Compensation	\$ 21,497,931	45,292,793	47.46%	46.21%	1.25%	During the past three years, the County has realized 35.91 percent of its actual expenditures by December 31st. In FY 2015, the County has realized 40.56 percent of its budget estimates. This is led by early spending on interdepartmental charges, and interfund transfers.
Employee Benefits	11,920,924	27,202,418	43.82%	40.15%	3.68%	
Operating Cost	27,746,982	70,826,958	39.18%	41.19%	-2.01%	
Capital Outlay	1,340,713	4,249,640	31.55%	43.00%	-11.45%	
Contracts, Grants, and Subsidies	55,618,736	110,626,784	50.28%	51.07%	-0.79%	
Debt Service	10,197,572	54,555,956	18.69%	21.25%	-2.56%	
Interdepartmental Charges	(753,613)	(1,602,626)	47.02%	31.38%	15.64%	
Interfund Transfers	16,868,373	36,329,598	46.43%	16.37%	30.07%	
Other Budgetary Accounts	-	8,639,447	0.00%	0.00%	0.00%	
Total YTD	\$ 144,437,618	356,120,968	40.56%	35.91%	4.65%	





## ***Investment Highlights and Economic Analysis***

### ***Background***

The investment policy applies to the investment of short-term operating funds. It is the general policy of Union County to commingle all available aforementioned cash into a common investment portfolio with interest and/or investment earnings allocated to the various funds on a pro-rata basis. Specifically exempted from this policy are Social Services and Jail Inmate Fund trust accounts, (whereby Union County serves as the trustee for assets belonging to others) and bond and /or note proceeds. Regulations established by the Internal Revenue Service require local governments to exercise special treatment in the investment of bond and/or note proceeds, including the implementation of procedures designed to separately track investment earnings on the bonds and/or note proceeds for arbitrage and rebate calculations.

The primary objectives, in priority order, of the County's investment activities shall be: Safety, Liquidity, and Yield. With these priorities as the basis, the standard of prudence used by investment officials is the "prudent person" standard and is applied in the context of managing an overall portfolio.

Authority to manage the investment program is granted to the Finance Officer and is derived from G.S. 159-30.

The County purchases permitted investments through the approved "Broker/Dealer" list, in accordance with the internal control framework. Internal Controls are established through the investment policy.

Permitted investments are those which are qualified under Section 159-30 of the General Statutes of North Carolina, as amended from time to time.

### ***Current Economic Conditions***

As we watch the economic data that is due in the week ahead, we look for weak gasoline spending to drag on headline retail sales, but the core control measure to be stronger. Similarly, we expect

headline CPI to decline due to a big drop in energy prices, but we think core CPI growth will be modestly positive.<sup>1</sup>

1. North Carolina's statewide unemployment rate seasonally adjusted was 5.8 percent in November. This was a 0.5 of a percentage-point decrease from October's revised rate of 6.3 percent, and a 1.4 percentage-point decrease over the year. Over the month, the unemployment rate (not seasonally adjusted) increased in 20 counties, decreased in 72, and remained unchanged in 8. The attached map indicates the unemployment rates in each county as of November 2014.<sup>2</sup>

Union County's unemployment rate was 4.4 percent in November 2014. This was a decrease of 0.2 percent from October's revised rate of 4.6 percent and a decrease of 1.6 percent from November 2013. The County's unemployment rate is below the State's 5.3 percent rate (not seasonally adjusted).<sup>2</sup>

2. The Conference Board, a New York based private research group, announced Tuesday, December 30, 2014 that it's Consumer Confidence Index, which had declined in November, improved in December. The Index now stands at 92.6 (1985=100), up from 91.0 in November. The Present Situation Index rose to 98.6 from 93.7, while the Expectations Index decreased to 88.5 from 89.3 in November. The Conference Board also announced on Monday, January 12, 2014, that it's, Employment Trends Index (ETI) increased in December. The index now stands at 128.43, up from 127.83 in November. This represents a 7.5 percent gain in the ETI compared to a year ago.<sup>3</sup>

---

<sup>1</sup> US Economics Team "US Economic Weekly", Bank of America Merrill Lynch, January 09, 2015.

<sup>2</sup> North Carolina Employment Security Commission, NC Department of Commerce – Labor and Economic Analysis Division, News Release, December 19, 2014 and December 30, 2014. This report can be found at: <http://www.ncesc1.com/PMI/rates/ratesmain.asp#county>

<sup>3</sup> Additional information concerning The Conference Board and the ETI can be found at [www.conference-board.org](http://www.conference-board.org)

3. Union County's housing data is also starting to show signs of economic improvements. For July thru December 2014 there were 261 commercial permits and 1,488 residential permits issued for a total of 1,749 building permits issued county-wide, compared to July thru December of 2013 with total permits of 1,524; showing a 14.76 percent increase.<sup>4</sup>

National housing data continues to show improvement compared to 2013. Concerning building permits, "October was at a seasonally adjusted annual rate of 1,080,000. This is 4.8 percent ( $\pm 1.3\%$ ) above the revised September rate of 1,031,000 and is 1.2 percent ( $\pm 1.2\%$ ) above the October 2013 estimate of 1,067,000. Single-family authorizations in October were at a rate of 640,000; this is 1.4 percent ( $\pm 1.2\%$ ) above the revised September figure of 631,000. Authorizations of units in buildings with five units or more were at a rate of 406,000 in October."

"Privately-owned housing starts in November were at a seasonally adjusted annual rate of 1,028,000. This is 1.6 percent ( $\pm 8.1\%$ )\* below the revised October estimate of 1,045,000, but is 7.0 percent ( $\pm 10.2\%$ )\* below the November 2013 rate of 1,105,000. Single-family housing starts in November were at a rate of 677,000; this is 5.4 percent ( $\pm 8.1\%$ )\* above the revised October figure of 716,000. The November rate for units in buildings with five units or more was 340,000."<sup>5</sup>

National housing data represents an indicator or overall economic health, as well as an indicator of the mind of the consumer. Increases nationally and locally in permits and starts demonstrate positive growth, which in turn leads to growth in other sections. These indices have market impact as investors watch to attempt to forecast the economic future, thus moving markets higher or lower.

---

<sup>4</sup> The County's data includes permits issued by Union County, City of Monroe, and the Town of Waxhaw.

<sup>5</sup> Mayo, Raemeka, et Al., "New Residential Construction in November 2014", US Census Bureau News Joint Release U.S. Department of Housing and Urban Development, December 16, 2014.

### ***Current Portfolio at a Glance***

During the months of October thru December our portfolio balances are at the annual peak due to the collection of property taxes.

Given the economic uncertainty, we believe it is prudent to continue to maintain a relatively short position in our cash flow portfolio. At this point, locking into any longer term investments would yield minimal, if any, incremental interest rate yields.

For the months of July 2014 – December 2014 the County has earned \$1,194,185 in interest. This is 50.60% of total budgeted interest income for FY 2015. The total FY 2015 budget estimate for interest income is \$2,360,000.

In our Optimizer 1-3 and Optimizer 3-5 portfolios we will continue to rebalance our investment securities on a monthly basis to mirror the Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes. The Merrill Lynch 1-3 and 3-5 Agency Bullet Indexes are ranked amongst the top ten bond mutual funds in the United States.

The attached graphs represent the amounts that are held within each portfolio and the breakdown of our portfolio by security type of investments as of December 31, 2014 compared to November 30, 2014.

As the pie charts attached indicate, we are in compliance with the North Carolina General Statute 159-30.

### ***Conclusion***

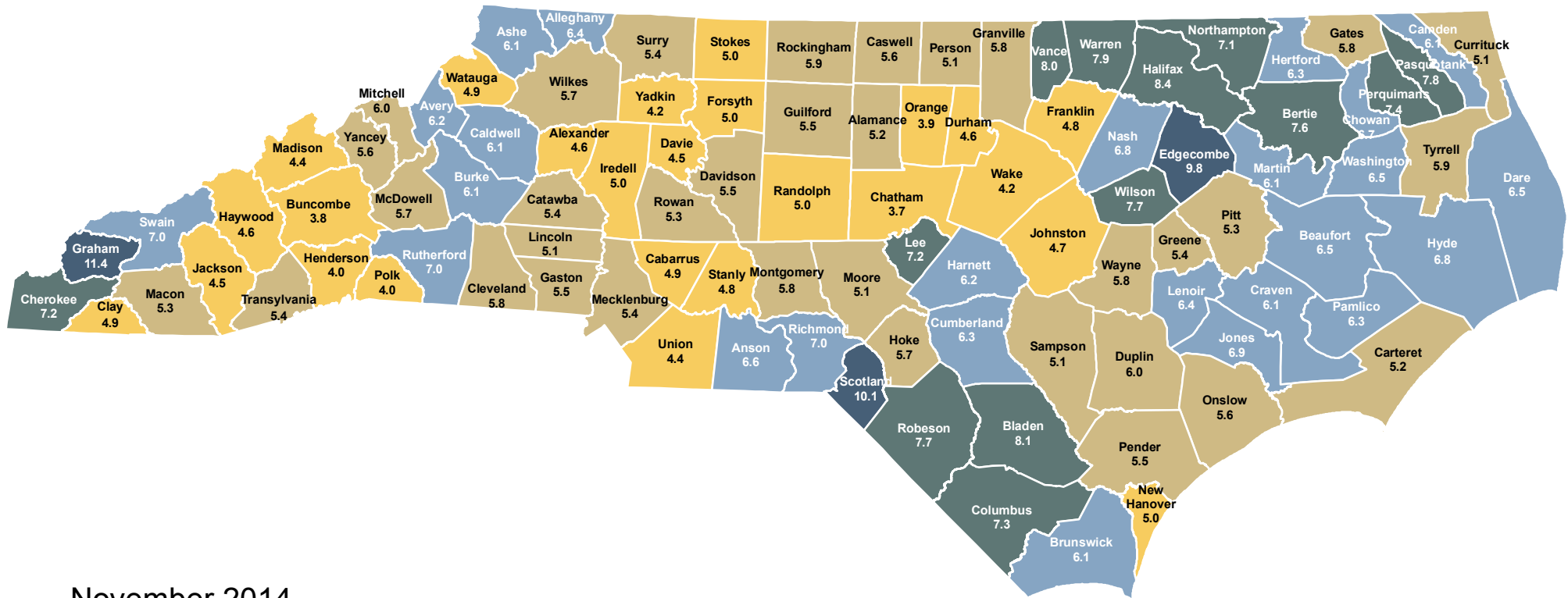
There are several additional tasks to be undertaken concerning our portfolio and cash management. The planned improvements are as follows:

- Review and update investment policy, as needed.
- Review and update our cash flow planning, as needed.

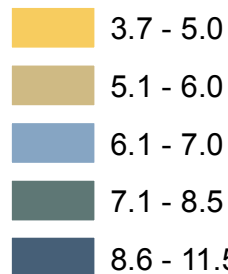
We will continue to work toward these goals and will report regularly on their progress.

# North Carolina Unemployment Rates by County

## November 2014



November 2014



- ▲ 20 Counties Higher Than Previous Month
- ▼ 72 Counties Lower Than Previous Month
- = 8 Counties Same as Previous Month

North Carolina Rate 5.3%  
Not Seasonally Adjusted

Note: November 2014 data are preliminary.  
Prepared by Labor & Economic Analysis Division, North Carolina Department of Commerce 12\_2014



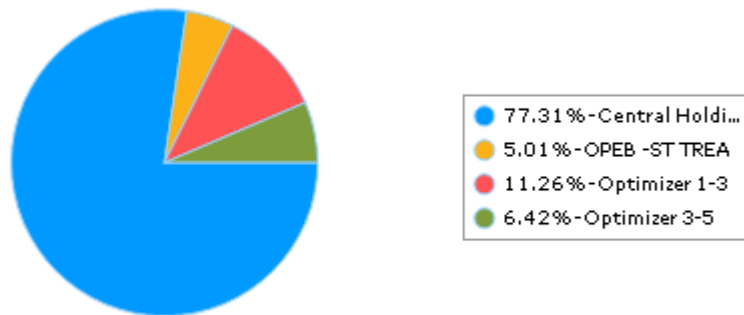
# **Union County** **Distribution by Portfolio Name - Market Value** **All Portfolios**

Begin Date: 11/30/2014, End Date: 12/31/2014

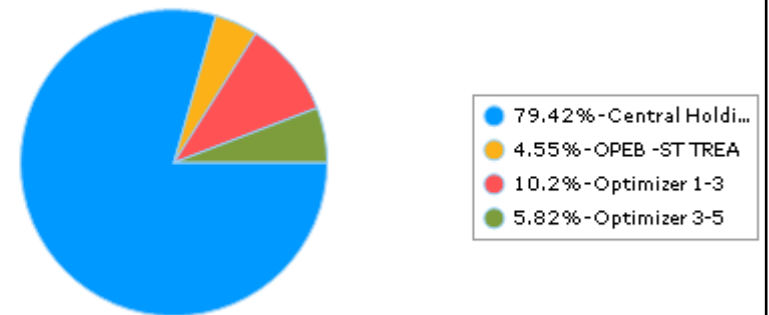
## **Portfolio Name Allocation**

Portfolio Name	Market Value 11/30/2014	% of Portfolio 11/30/2014	Market Value 12/31/2014	% of Portfolio 12/31/2014
Central Holdings	228,658,411.91	77.31	258,159,868.14	79.42
OPEB -ST TREA	14,829,362.93	5.01	14,794,164.85	4.55
Optimizer 1-3	33,291,458.57	11.26	33,168,023.17	10.20
Optimizer 3-5	18,985,890.87	6.42	18,919,489.06	5.82
<b>Total / Average</b>	<b>295,765,124.28</b>	<b>100.00</b>	<b>325,041,545.22</b>	<b>100.00</b>

## **Portfolio Holdings as of 11/30/2014**



## **Portfolio Holdings as of 12/31/2014**







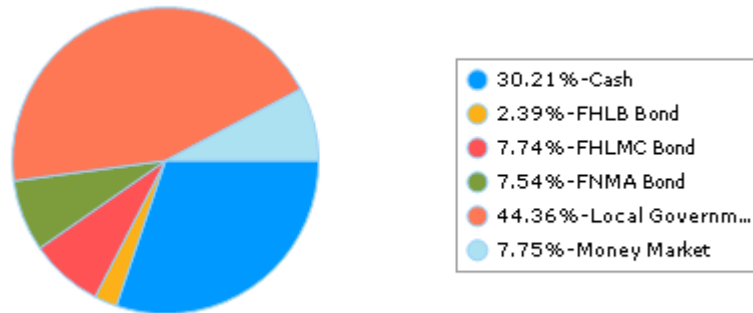
# **Union County** **Distribution by Security Type - Market Value** **All Portfolios**

Begin Date: 11/30/2014, End Date: 12/31/2014

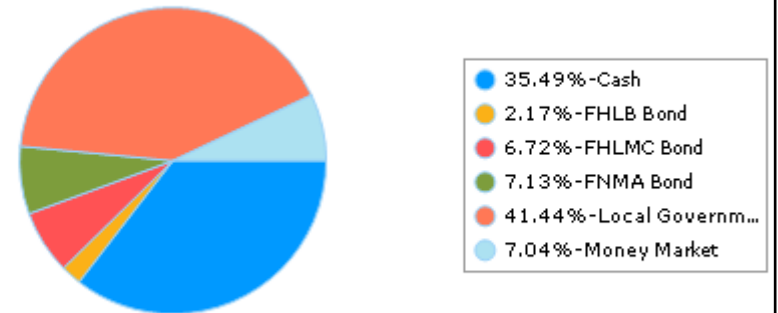
## **Security Type Allocation**

Security Type	Market Value 11/30/2014	% of Portfolio 11/30/2014	Market Value 12/31/2014	% of Portfolio 12/31/2014
Cash	89,361,257.12	30.21	115,362,984.78	35.49
FHLB Bond	7,077,927.57	2.39	7,055,155.61	2.17
FHLMC Bond	22,905,973.92	7.74	21,858,798.28	6.72
FNMA Bond	22,293,447.95	7.54	23,173,558.34	7.13
Local Government Investment Pool	131,201,289.52	44.36	134,700,949.33	41.44
Money Market	22,925,228.20	7.75	22,890,098.88	7.04
<b>Total / Average</b>	<b>295,765,124.28</b>	<b>100.00</b>	<b>325,041,545.22</b>	<b>100.00</b>

### **Portfolio Holdings as of 11/30/2014**



### **Portfolio Holdings as of 12/31/2014**



## Procurement Report

The Procurement Project Advertisement Report provides a snapshot of projected projects that are scheduled for bid within 30 to 60 or more days. This information can be used as a strategic business tool for the business community. If you have questions, please contact the procurement representative assigned to the solicitation.

<b><u>Union County, North Carolina</u></b> <b><u>Procurement Project Advertisement Report</u></b> <b><u>Date: January 6, 2015</u></b>				
<b>Project Description</b>	<b>Solicitation Method</b>	<b>Procurement Contact Person</b>	<b>Advertisement Date (estimated)</b>	<b>Due Date (Estimated)</b>
Facilities Maintenance Services	RFP	Cheryl Wright E-mail: <a href="mailto:Cheryl.wright@co.union.nc.us">Cheryl.wright@co.union.nc.us</a> Phone: (704)283-3563	January 2015	February 2015
Roofing Repair Services and Maintenance	RFP	Cheryl Wright E-mail: <a href="mailto:Cheryl.wright@co.union.nc.us">Cheryl.wright@co.union.nc.us</a> Phone: (704)283-3563	January 2015	February 2015
Galvanized Waterline Replacement – FY15	IFB	Cheryl Wright E-mail: <a href="mailto:Cheryl.wright@co.union.nc.us">Cheryl.wright@co.union.nc.us</a> Phone: (704)283-3563	January 2015	February 2015
Short Line Extensions – FY15	IFB	Cheryl Wright E-mail: <a href="mailto:Cheryl.wright@co.union.nc.us">Cheryl.wright@co.union.nc.us</a> Phone: (704)283-3563	January 2015	February 2015
Financial Advisory Services	RFP	David Shaul E-mail: <a href="mailto:David.shaul@co.union.nc.us">David.shaul@co.union.nc.us</a> Phone: (704) 283-3601	December 12, 2014	January 6, 2015
Food Services	IFB	David Shaul E-mail: <a href="mailto:David.shaul@co.union.nc.us">David.shaul@co.union.nc.us</a> Phone: (704) 283-3601	February 2015	March 2015
Apparel	IFB	Trina Horne E-mail: <a href="mailto:thorne@co.union.nc.us">thorne@co.union.nc.us</a> Phone: (704) 292-2562	March 2015	April 2015

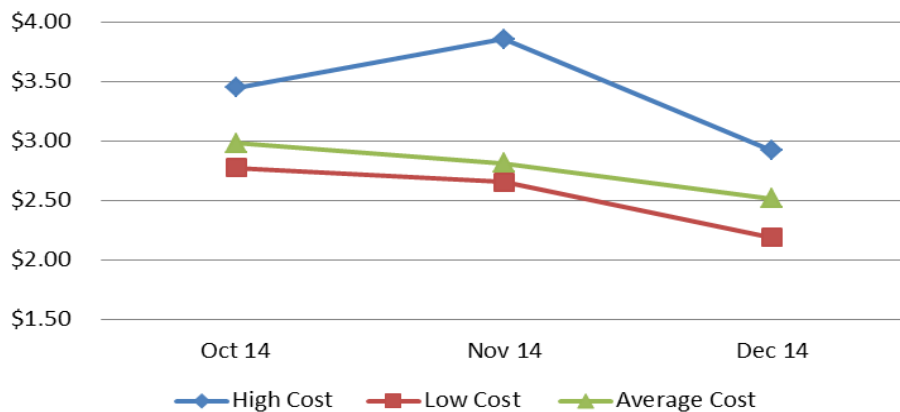


**Note:** 1) The solicitation advertisement and due dates listed above are subject to change. Please check the Procurement web-page or contact a Procurement representative for updates.  
 2) IFB = Invitation for Bid, RFP = Request for Proposal, RFQ = Request for Qualifications, RFI = Request for Information.

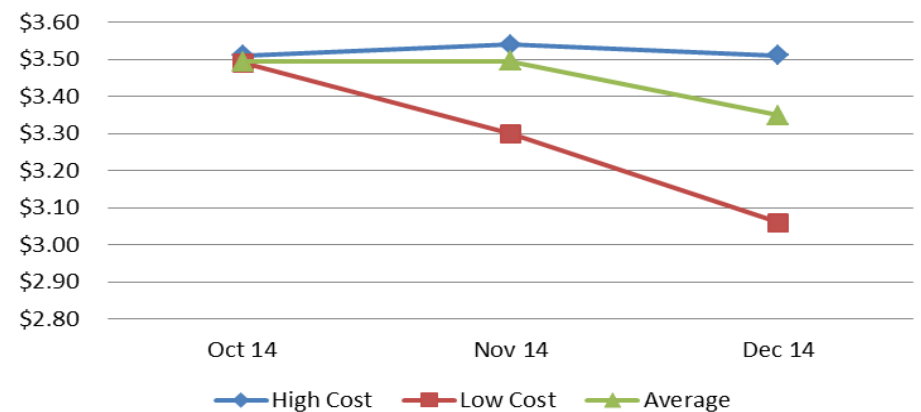
# Fuel Trends

The Fuel Trends Report provides an overview of fuel costs for Union County for both Unleaded Fuel and Diesel. The graphs represent the monthly highest, lowest, and average cost paid for a gallon of fuel for all County-wide fuel purchases by type.

## Unleaded Fuel per Gallon



## Diesel per Gallon



## General Fund Report Highlights

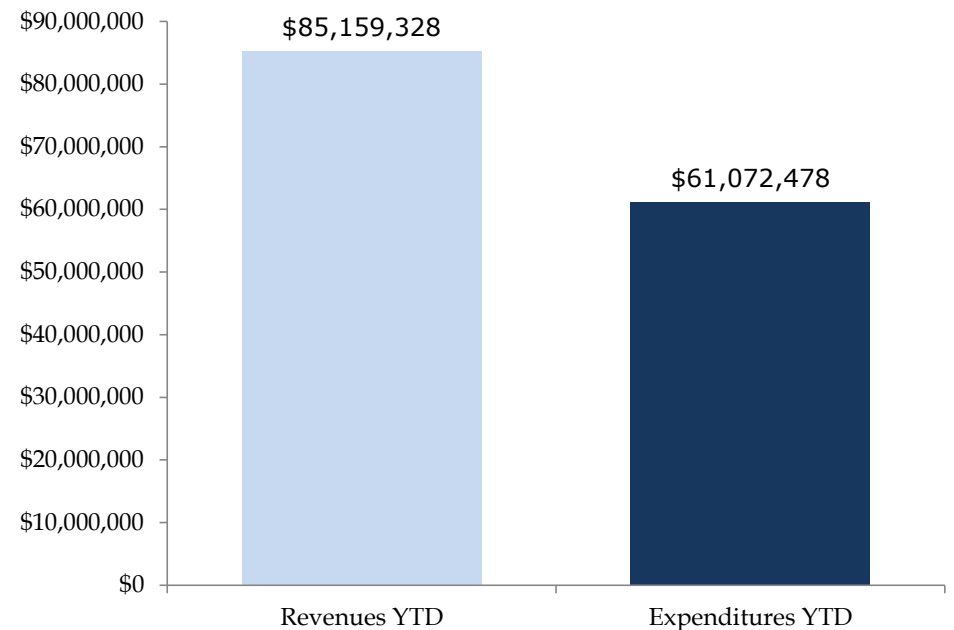
General Fund cash flows perform similarly to the combined funds chart seen on page 4. This is a result of the impact of ad valorem tax collections making up the largest part of the County-wide and General Fund budgeted revenues.

The General Fund is approximately \$64.38 million behind the same point last year in terms of revenue collections through December 31st. This is primarily due to ad valorem taxes being bifurcated between the General Fund and the Schools Budgetary Fund for the first time in FY 2015.

Also, the General Fund is approximately \$39.58 million behind the same point last year in terms of expenditures through December 31st. Again, this is primarily due to the separation of the Schools Budgetary Fund spending from the General Fund for the first time in FY 2015. This separation of spending caused a decline of \$40.54 million year over year in contracts, grants and subsidies, primarily due to payments to the school system in FY 2014. These payments to the school system are now a part of the Schools Budgetary Fund in FY 2015. There is also a decline in interfund transfers of \$3.61 million year over year at this point in time; primarily due to pay-go capital contributions to the school system in the General Fund in FY 2014 that are now a part of the Schools Budgetary Fund in FY 2015.

## General Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/ (Under)
July	\$ 1,161,040	7,470,543	(6,309,503)
August	6,752,454	8,244,408	(1,491,954)
September	8,231,972	12,663,906	(4,431,934)
October	14,845,671	10,671,905	4,173,766
November	30,361,976	8,595,839	21,766,137
December	23,806,215	13,425,877	10,380,338
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
<b>Total YTD</b>	<b>\$ 85,159,328</b>	<b>61,072,478</b>	<b>24,086,850</b>



**Neutral**

Revenues collected and expenditures year to date are both behind the average due to the bifurcation of the General Fund and the Schools Budgetary. The net impact of this reduction in revenues and expenditures is neutral, compared to prior years.



## ***General Fund Fund Balance - Changes Year To Date***

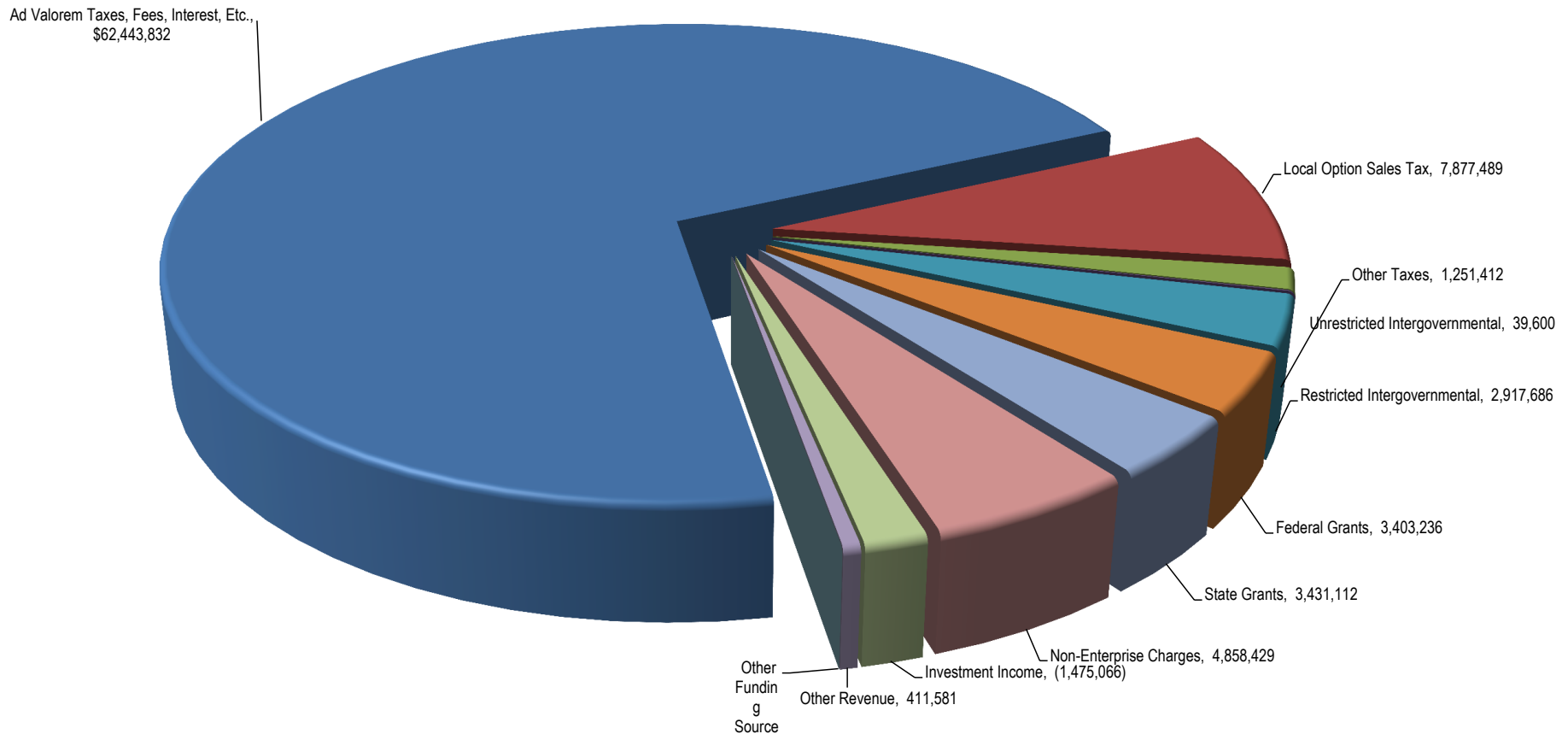
General Fund Fund Balance FYE 6/30/2014	\$ 80,147,839
Less: Non-Spendable Fund Balance	(204,937)
Less: Restricted Fund Balance	(14,979,838)
Less: Committed Fund Balance	(31,916,595)
Less: Assigned Fund Balance	(31,743,278)
Total Unassigned Available for Appropriation	<u>\$ 1,303,191</u>

This is an overview of the General Fund's Fund Balance beginning at the end of the previous fiscal year (6/30/2014), and delineates the uses of fund balance during the current fiscal year. From the fund balance at the end of the last fiscal year, we remove project balances, restricted fund balances, and non-spendable fund balance.

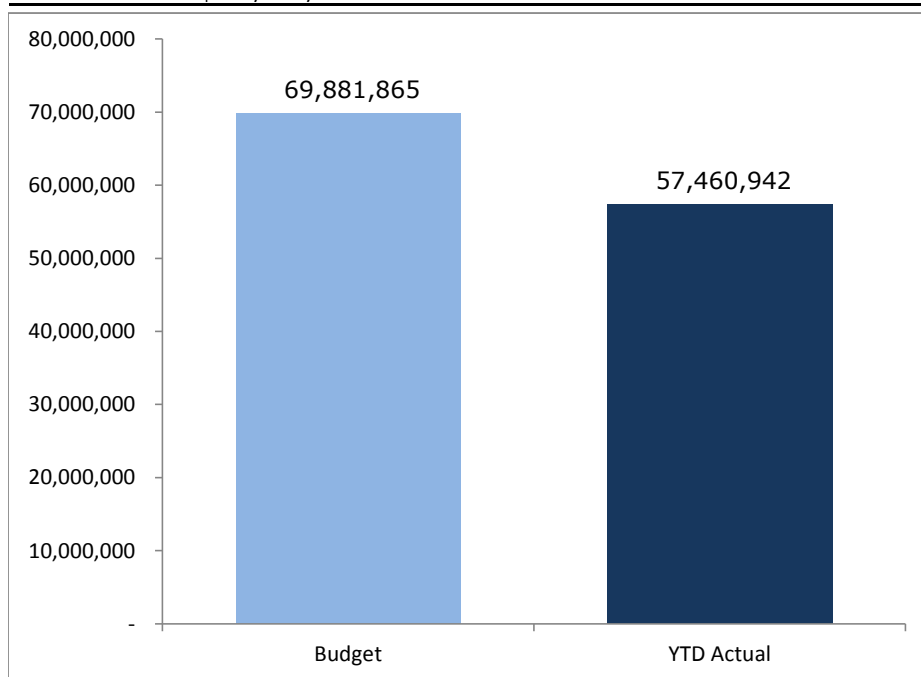
Additionally we have shown the amounts assigned for the FY 2015 Schools Budgetary Fund and the General Fund budgets (original and revised appropriations); including pay-go funding for the Human Services facility and other items.

## General Fund Revenue

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Neutral
Ad Valorem Taxes, Fees, Interest, Etc.	\$ 62,443,832	76,391,825	81.74%	76.63%	5.12%	During the past three years, the General Fund has realized 55.35 percent of its actual revenues by December 31st. In FY 2015, the General Fund has realized 53.93 percent of its budget estimates. This is led by early collection of ad valorem taxes that are currently over 5.1 percent ahead of the County's 3 year average. In addition, non-enterprise charges for service are higher than their historic 3 year average at this point. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year progresses.
Local Option Sales Tax	7,877,489	30,093,981	26.18%	24.83%	1.35%	
Other Taxes	1,251,412	2,383,000	52.51%	58.21%	-5.70%	
Unrestricted Intergovernmental	39,600	82,500	48.00%	44.74%	3.26%	
Restricted Intergovernmental	2,917,686	10,931,560	26.69%	19.48%	7.21%	
Federal Grants	3,403,236	12,500,360	27.23%	31.67%	-4.45%	
State Grants	3,431,112	8,572,620	40.02%	87.18%	-47.15%	
Non-Enterprise Charges	4,858,429	9,537,161	50.94%	41.62%	9.32%	
Investment Income	(1,475,066)	500,000	-295.01%	-706.35%	411.33%	
Other Revenue	411,581	6,901,931	5.96%	5.30%	0.66%	
Other Funding Sources	-	11,209,474	0.00%	0.00%	0.00%	
Total YTD	\$ 85,159,311	169,104,412	50.36%	55.35%	-4.99%	



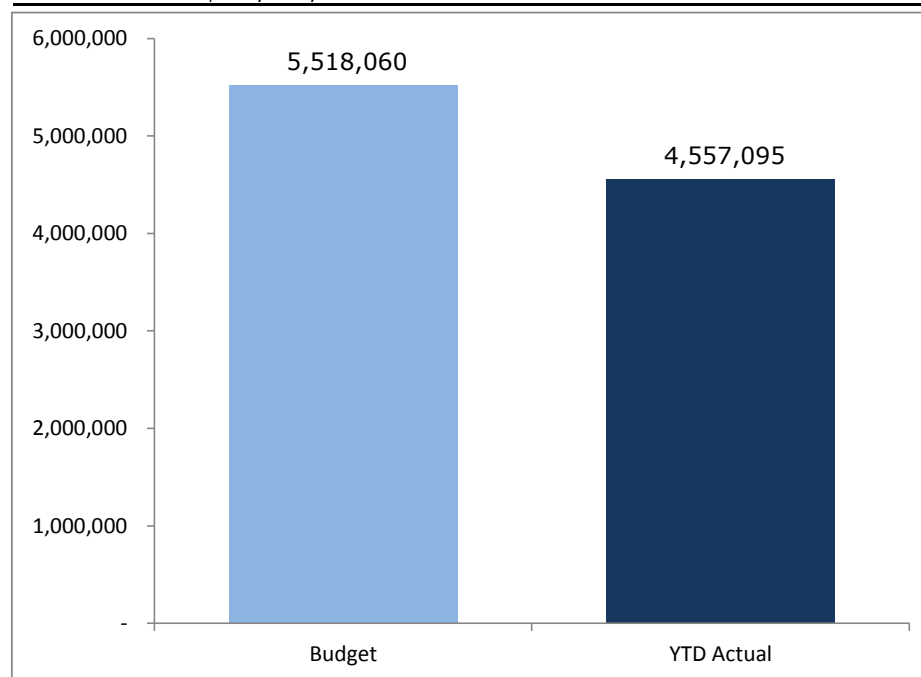
Current & Prior Ad Valorem Taxes		Revised Budget \$ 69,881,865		
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 672,898	0.96%	0.42%	0.54%
August	3,796,484	5.43%	4.28%	1.16%
September	3,078,606	4.41%	4.50%	-0.09%
October	9,368,508	13.41%	11.92%	1.48%
November	23,470,700	33.59%	35.25%	-1.67%
December	17,073,747	24.43%	22.84%	1.60%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 57,460,943	82.23%	79.21%	3.02%



Positive

The trend is positive as a result of the first six months of collections coming in moderately stronger than the 3 year average actual collection rate. The collection rate is currently 3.02% ahead of the expected collection rate.

Current & Prior Ad Val. Taxes - Auto		Revised Budget \$ 5,518,060		
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 50,563	0.92%	9.01%	-8.10%
August	1,109,898	20.11%	8.10%	12.01%
September	1,100,101	19.94%	7.08%	12.86%
October	976,053	17.69%	9.10%	8.59%
November	798,026	14.46%	9.37%	5.09%
December	522,454	9.47%	10.05%	-0.58%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 4,557,095	82.59%	52.71%	29.88%



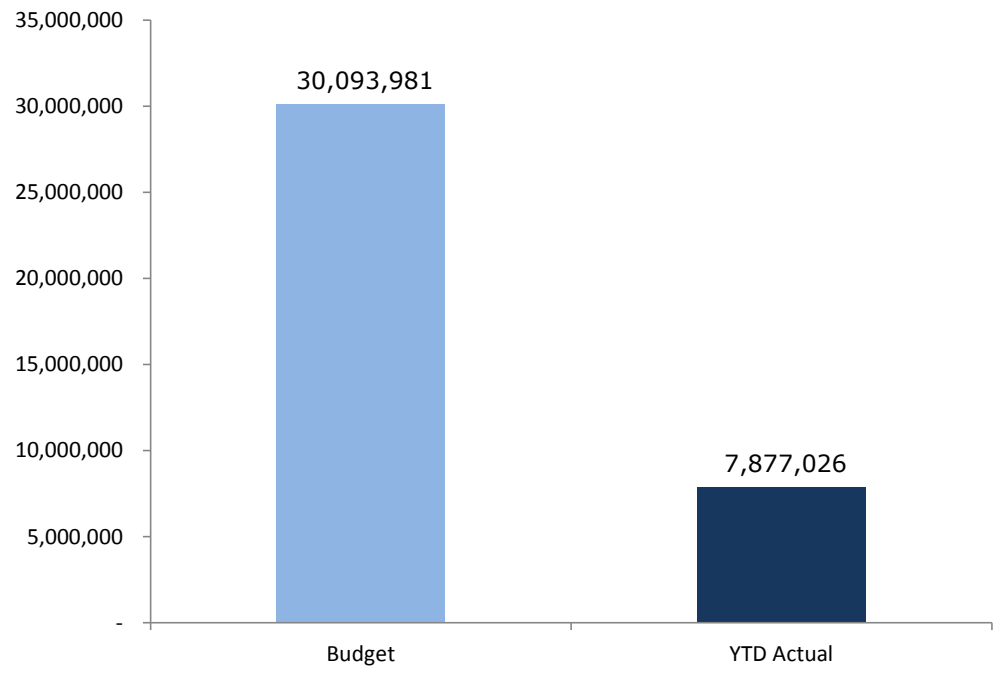
Positive

The trend is positive as a result of the first six months of collections coming in stronger than the 3 year average actual collection rate. The collection rate is currently 29.88% ahead of the expected collection rate due to the delay in Tax Rate changes by the NCVTS. As the year progresses this will normalize.

## Combined Local Option Sales Tax

Revised Budget \$ 30,093,981

	FY 2014 Actual YTD	FY 2014 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2014 Variance To Average
July	\$ -	0.00%	0.00%	0.00%
August	-	0.00%	0.00%	0.00%
September	-	0.00%	0.00%	0.00%
October	2,569,727	8.54%	8.18%	0.36%
November	2,613,548	8.68%	8.53%	0.16%
December	2,693,752	8.95%	8.07%	0.89%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
Total YTD	\$ 7,877,027	26.17%	24.77%	1.40%



Neutral

Combined Local Option Sales Taxes pursuant to North Carolina General Statutes Articles 39, 40 and 42 is up 1.40% over prior years' average to date.

Fiscal year ending 2011 was the bottom of the bell curve for local option sales tax revenues, and given sales tax yielded over 12% of the General Fund revenue in FY 2014, we would expect this to continue increasing as the economy improves.

The Local Option Sales Tax is shown on a 3 month delay. For example: retail sales that occur in July, are reported to the State in August, State distribution calculations occur during September, and local option sales tax distributions are sent to counties and municipalities during October. By the State Treasurer's accounting requirements, the local option sales taxes from sales that occur in April, May and June, which are distributed to counties and municipalities in July, August and September, must be accrued to or accounted for during the month of June of each fiscal year.

By State Statute, 30% of Article 40 and 60% of Article 42 must be spent on school capital outlay or debt service for school capital outlay. These percentages of the local option sales taxes are currently all used by the County to pay a portion of the school facilities debt service.

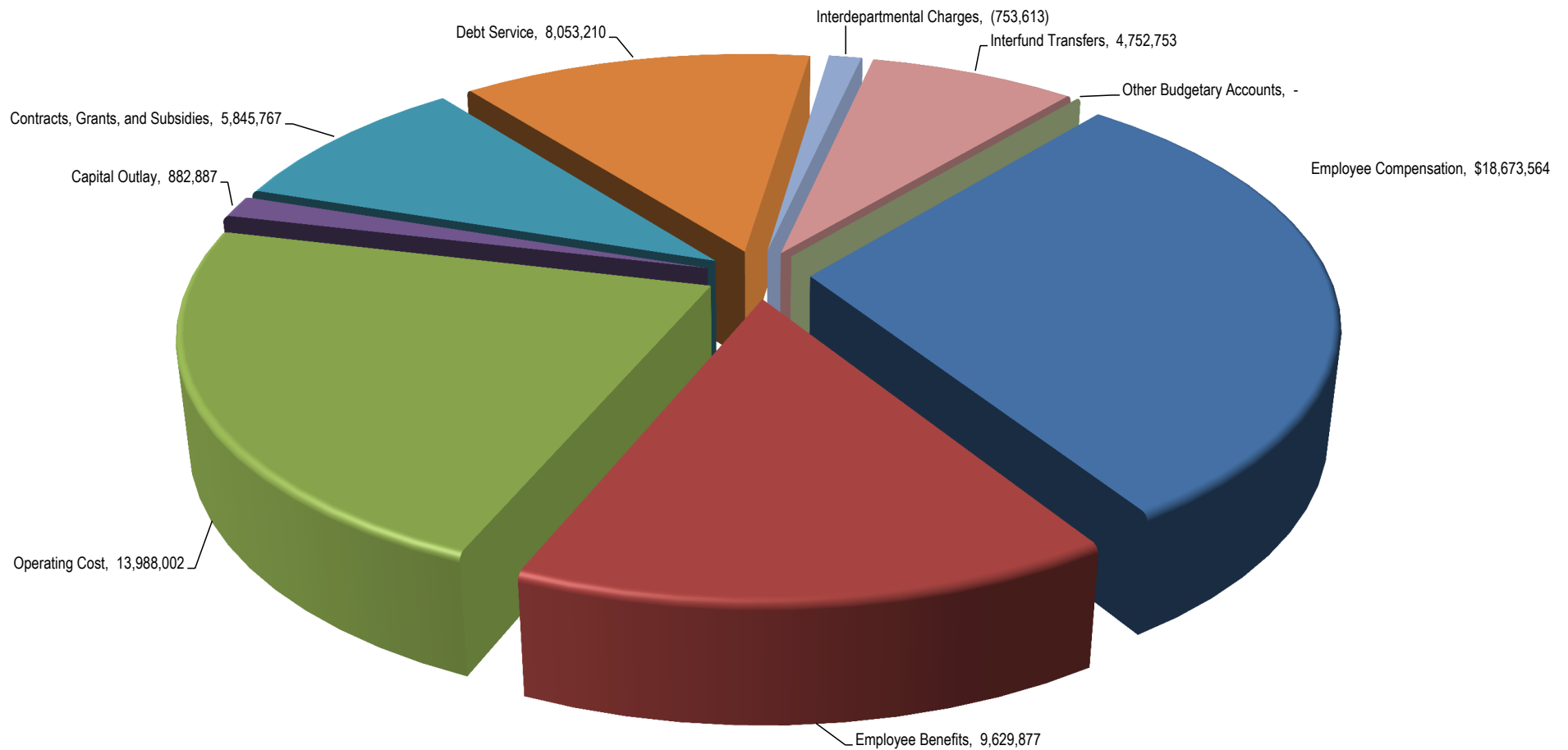


# General Fund Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
Employee Compensation	\$ 18,673,564	39,065,402	47.80%	46.20%	1.60%
Employee Benefits	9,629,877	22,434,260	42.92%	39.70%	3.23%
Operating Cost	13,988,002	33,464,501	41.80%	42.50%	-0.71%
Capital Outlay	882,887	1,624,544	54.35%	38.52%	15.83%
Contracts, Grants, and Subsidies	5,845,767	12,701,643	46.02%	50.14%	-4.11%
Debt Service	8,053,210	48,400,730	16.64%	14.18%	2.46%
Interdepartmental Charges	(753,613)	(1,602,626)	47.02%	31.38%	15.64%
Interfund Transfers	4,752,753	11,934,600	39.82%	15.53%	24.30%
Other Budgetary Accounts	-	1,081,358	0.00%	0.00%	0.00%
Total YTD	\$ 61,072,447	169,104,412	36.12%	32.87%	3.25%

## Trend - Negative

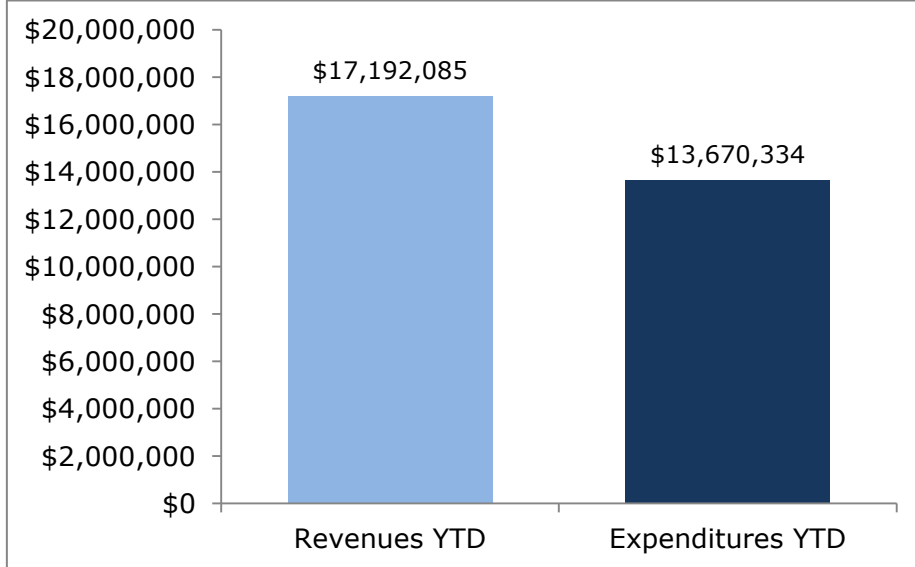
During the past three years, the General Fund has realized 32.87 percent of its actual expenditures by December 31st. In FY 2015, the General Fund realized 36.12 percent of its budget estimates. This is a result of higher than normal expenditures in debt service, employee benefits, interfund transfers and capital outlay.



## Water and Sewer Fund Highlights

### Water and Sewer Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Expenditures YTD	Monthly Over/(Under)
July	\$ 872,580	1,251,390	(378,810)
August	3,435,117	1,723,298	1,711,819
September	3,262,781	2,047,121	1,215,660
October	3,376,723	2,251,401	1,125,322
November	2,772,399	2,046,399	726,000
December	3,472,483	4,350,751	(878,268)
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
<b>Total YTD</b>	<b>\$ 17,192,083</b>	<b>13,670,360</b>	<b>3,521,723</b>



**Positive**

Revenues are up over 11.4% above the same point in FY 2014, while expenditures have increased by roughly 6.3%. Net Revenues are over 37% higher than the same period last year.

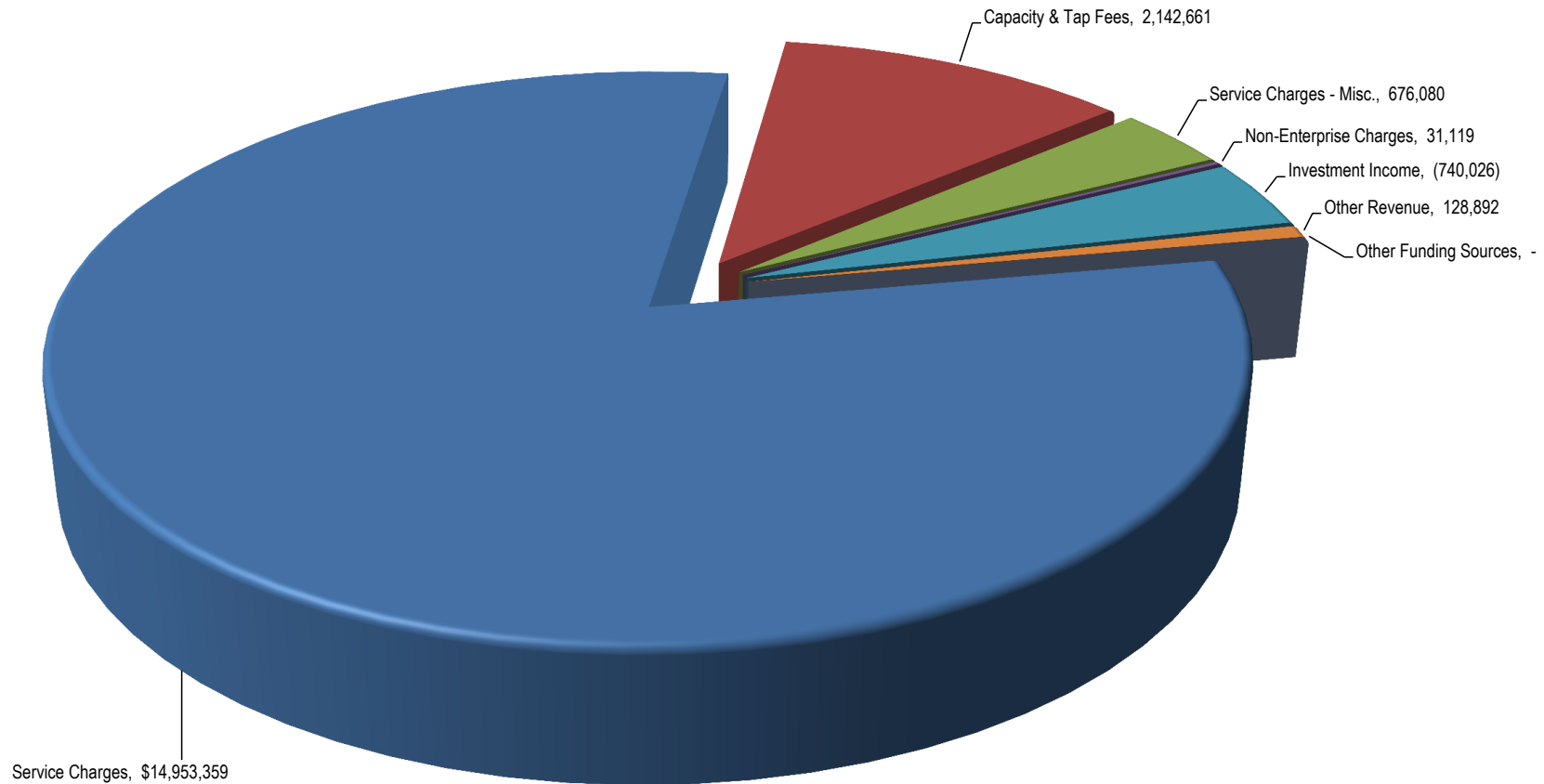
In comparison to FY 2014, the current fiscal year is off to a better start. Through the first 6 months last year the Water and Sewer Fund had a \$2.56 million positive cash flow, compared to the current year with a \$3.52 million positive cash flow.

Depending on the weather in the coming months the fund's trend faces uncertainty. The dry summer has helped the Water and Sewer fund service fee revenues exceed historical actual realized collections. Positive cash flow during the beginning of the year is necessary to support debt service principal payments at the end of the year, in the months of April and June.

Potential positives are that the fund implemented the first of a three phase of rate increases approved and adopted in June 2014 and took effect in July.

## Water and Sewer Revenue

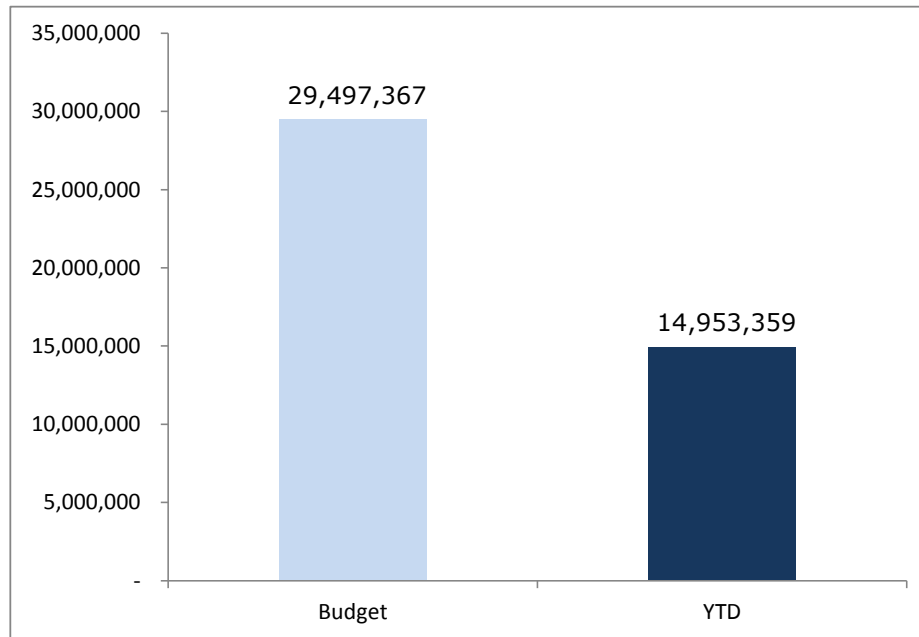
	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	Trend - Positive
Service Charges	\$ 14,953,359	29,497,367	50.69%	46.55%	4.15%	The County Water and Sewer Reveue is 6.37% above the 3-year average actual realized revenues collected. This is a combination of above average revenue generation in all line items, with the exception of Investment Income. Investment income is negative due to prior year end accrual reversals in the current year; the amount will normalize as the year progresses.
Capacity & Tap Fees	2,142,661	3,246,230	66.00%	38.42%	27.59%	
Service Charges - Misc.	676,080	762,840	88.63%	51.46%	37.17%	
Non-Enterprise Charges	31,119	5,000	622.38%	36.18%	586.20%	
Investment Income	(740,026)	325,000	-227.70%	242.39%	-470.09%	
Other Revenue	128,892	31,100	414.44%	47.54%	366.91%	
Other Funding Sources	-	1,034,872	0.00%	0.00%	0.00%	
Total YTD	\$ 17,192,085	34,902,409	47.84%	41.46%	6.37%	



## Service Charges

Revised Budget \$ 29,497,367

	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 946,556	3.21%	0.95%	2.26%
August	2,569,185	8.71%	10.14%	-1.43%
September	2,942,798	9.98%	8.97%	1.00%
October	3,030,873	10.28%	9.26%	1.01%
November	2,519,798	8.54%	9.09%	-0.55%
December	2,944,148	9.98%	8.12%	1.86%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
<b>Total YTD</b>	<b>\$ 14,953,358</b>	<b>50.69%</b>	<b>46.55%</b>	<b>4.15%</b>



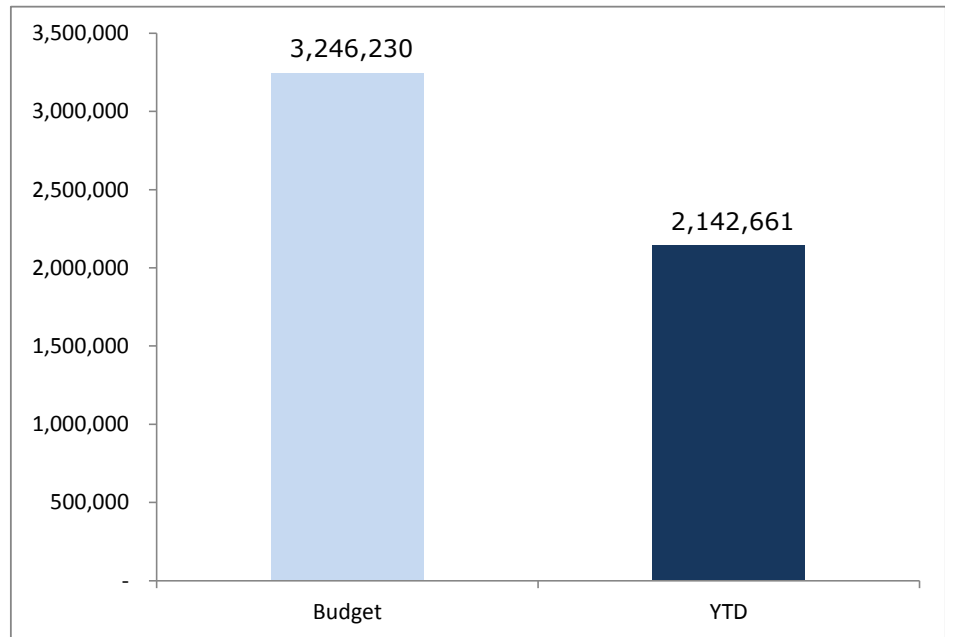
Positive

Service charges are 4.15% over the 3 year variace, however this is after a 6.5% rate increase that was effective in July.

## Capacity & Tap Fees

Revised Budget \$ 3,246,230

	FY 2015 Monthly Over/ (Under)	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
July	\$ 539,280	16.61%	4.20%	12.41%
August	754,175	23.23%	4.16%	19.07%
September	174,205	5.37%	8.14%	-2.77%
October	172,521	5.31%	8.98%	-3.67%
November	137,935	4.25%	5.87%	-1.62%
December	364,545	11.23%	7.06%	4.17%
January	-	0.00%	0.00%	0.00%
February	-	0.00%	0.00%	0.00%
March	-	0.00%	0.00%	0.00%
April	-	0.00%	0.00%	0.00%
May	-	0.00%	0.00%	0.00%
June	-	0.00%	0.00%	0.00%
<b>Total YTD</b>	<b>\$ 2,142,661</b>	<b>66.00%</b>	<b>38.42%</b>	<b>27.59%</b>



Positive

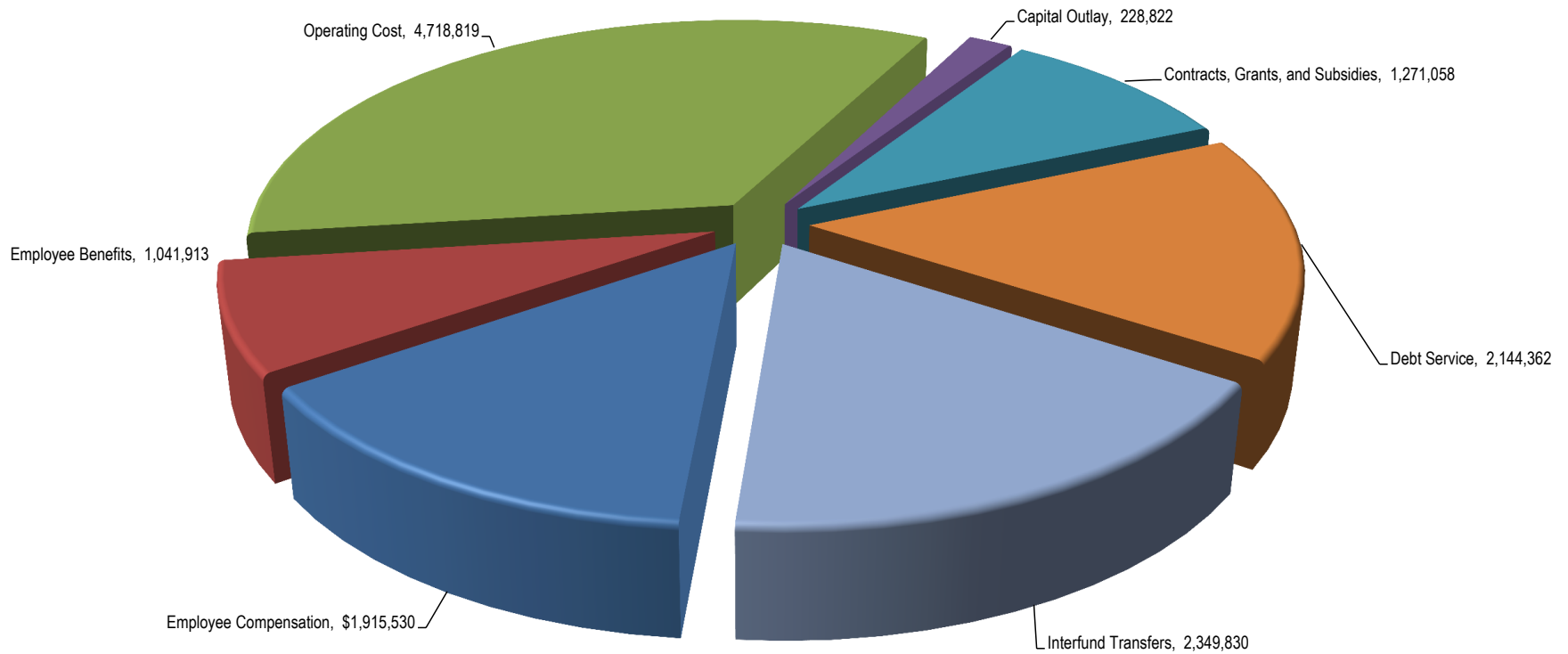
Capacity and Tap fees took off to a great start in July and August, however have slowed below their historical averages between August and November before rebounding in December

# Water and Sewer Expenditures

	FY 2015 Actual YTD	FY 2015 Revised Budget	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average
Employee Compensation	\$ 1,915,530	4,262,599	44.94%	46.23%	-1.30%
Employee Benefits	1,041,913	2,414,677	43.15%	39.53%	3.62%
Operating Cost	4,718,819	13,824,732	34.13%	37.24%	-3.11%
Capital Outlay	228,822	767,357	29.82%	39.66%	-9.84%
Contracts, Grants, and Subsidies	1,271,058	2,614,402	48.62%	16.87%	31.74%
Debt Service	2,144,362	6,155,226	34.84%	47.76%	-12.93%
Interfund Transfers	2,349,830	4,863,416	48.32%	16.67%	31.65%
Total YTD	\$ 13,670,334	34,902,409	39.17%	33.70%	5.47%

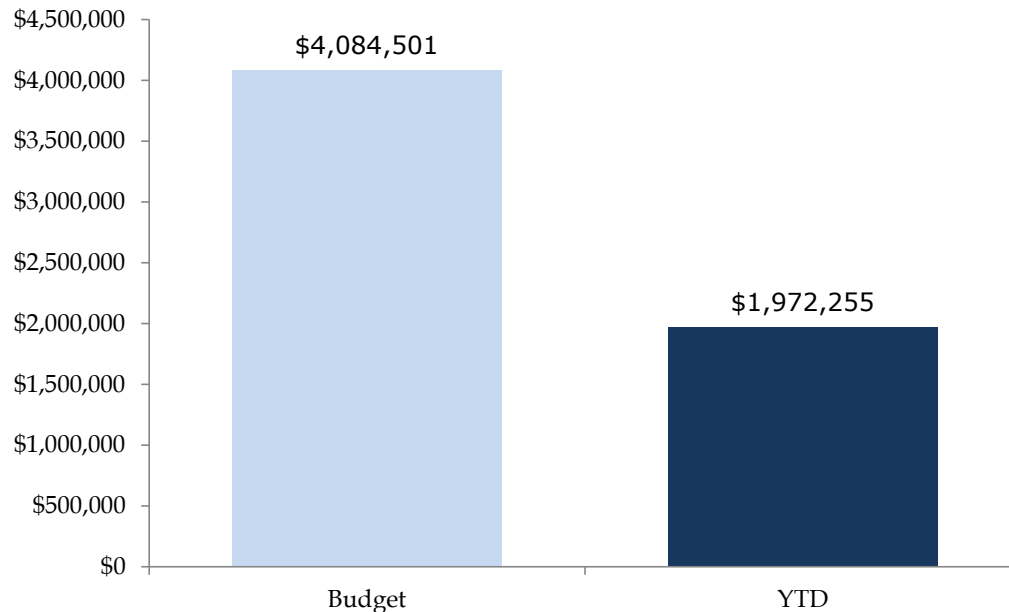
## Trend - Negative

The Water and Sewer expenditure trend is negative as a result of expenditures exceeding their 3 year averages through the same period by more than 5.4%. Employee benefits, interfund transfers, and contracts, grants, and subsidies are all above their 3 year variance. We will continue to monitor these expenses in the coming months.



## Solid Waste Fund Operating Revenue

Tipping & Bag Fees		Revised Budget			\$ 4,084,501
	FY 2015 Actual YTD	FY 2015 % of Budget Realized	3 Yr. Avg % of Actual Realized	FY 2015 Variance To Average	
July	\$ 377,426	9.24%	8.51%	0.73%	
August	340,580	8.34%	8.88%	-0.54%	
September	332,953	8.15%	7.57%	0.59%	
October	282,654	6.92%	8.39%	-1.47%	
November	290,236	7.11%	8.09%	-0.99%	
December	348,406	8.53%	8.45%	0.08%	
January	-	0.00%	0.00%	0.00%	
February	-	0.00%	0.00%	0.00%	
March	-	0.00%	0.00%	0.00%	
April	-	0.00%	0.00%	0.00%	
May	-	0.00%	0.00%	0.00%	
June	-	0.00%	0.00%	0.00%	
Total YTD	\$ 1,972,255	48.29%	49.89%	-1.60%	



Neutral

This trend is neutral due to fees being generated are currently 1.60% below historical levels.

The Solid Waste Fund Revenues are performing below their 3 year average through December. This could be a result of the increases for bag rates, scrap tire fee disposal and a slow down in overall residential construction over the past year. Additionally, hauler revenue is down as a result of a new payment policy requiring secured payment from a financial institution.

YTD the County is approximately \$412.5K behind of the same point last year in terms of revenues collected.





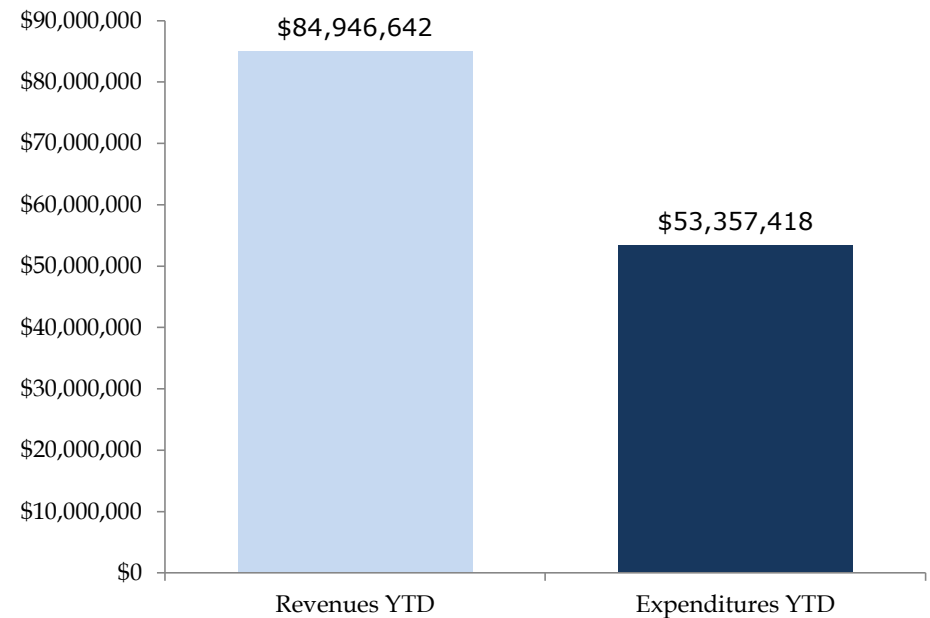
## Schools Budgetary Fund Report Highlights

The School Budgetary Fund is a new fund and will typically be negative over the first 4 months of the fiscal year, as a result of revenues derived from ad valorem property taxes that are collected in earnest starting in October.

We expect this fund to close the fiscal deficit by November, however, in the mean time, have used funds on hand in order to pay for the expenditures to the Local Education Agency, which are broken into 12 monthly installments. Furthermore, it is expected that the fund will run a monthly deficit starting in February as a result of the slow down in ad valorem tax collection payments.

### Schools Fund Cash Flow Analysis

	FY 2015 Revenue YTD	FY 2015 Revenue YTD	Monthly Over/ (Under)
	Expenditures		
July	\$ 173,548	YTD	#VALUE!
August	5,321,770	8,847,294	(3,525,524)
September	4,945,266	8,888,494	(3,943,228)
October	13,882,510	8,895,329	4,987,181
November	35,060,042	8,900,731	26,159,311
December	25,563,506	8,898,116	16,665,390
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
Total YTD	\$ 84,946,642	44,429,964	40,516,678



**Neutral**

When expenditures exceed revenues, the County is forced to dip into funds on hand to provide the LEA their monthly allotment. We expect this fund to run a deficit the first 4-5 months of the fiscal year.

*All Funds**Gross Category Report*

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-151,531,970	-189,742,080	-38,210,110	20.14%	77.48%	76.51%
Local Option Sales Tax		-8,102,035	-30,947,443	-22,845,408	73.82%	24.76%	24.46%
Other Taxes		-1,677,032	-3,813,898	-2,136,866	56.03%	49.18%	50.18%
Unrestricted Intergovernmental Revenue		-39,600	-82,500	-42,900	52.00%	49.49%	42.92%
Restricted Intergovernmental Revenue		-2,917,686	-10,931,560	-8,013,874	73.31%	15.17%	21.56%
Federal Grants		-3,403,236	-12,500,360	-9,097,124	72.77%	31.25%	32.15%
State Grants		-3,431,112	-8,572,620	-5,141,508	59.98%	87.72%	95.39%
Non-Enterprise Charges For Services		-6,824,569	-12,048,013	-5,223,444	43.36%	48.91%	49.17%
Enterprise Charges for Services		-19,862,637	-37,649,413	-17,786,776	47.24%	43.27%	47.06%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	1.18%
Investment Income		1,968,143	-2,360,000	-4,328,143	183.40%	-45.98%	-461.81%
Other Revenue		-546,954	-6,933,231	-6,386,277	92.11%	7.19%	9.50%
Internal Service Fund Charges		-11,583,577	-26,717,001	-15,133,424	56.64%	44.09%	35.60%
Interfund Transfers		-202,453	-339,282	-136,829	40.33%	84.79%	0.00%
Other Funding Sources		0	-13,483,567	-13,483,567	100.00%	0.00%	0.00%
Total	REVENUE	-208,154,718	-356,120,968	-147,966,250	41.55%	57.75%	43.10%
<b>EXPENDITURES</b>							
Employee Compensation		21,497,931	45,292,793	23,794,862	52.54%	45.68%	45.84%
Employee Benefits		11,920,924	27,202,418	15,281,494	56.18%	44.71%	41.33%
Operating Cost		27,746,982	70,826,958	43,079,976	60.82%	42.18%	39.82%
Capital Outlay		1,340,713	4,249,640	2,908,927	68.45%	52.26%	35.87%
Contracts, Grants, and Subsidies		55,618,736	110,626,784	55,008,048	49.72%	50.86%	51.85%
Debt Service		10,197,572	54,555,956	44,358,384	81.31%	19.39%	7.51%
Interdepartmental Charges		-753,613	-1,602,626	-849,013	52.98%	47.64%	23.81%
Interfund Transfers		16,868,373	36,329,598	19,461,225	53.57%	49.10%	0.00%
Other Budgetary Accounts		0	8,639,447	8,639,447	100.00%	0.00%	0.00%
Total	EXPENDITURES	144,437,618	356,120,968	211,683,350	59.44%	42.28%	29.45%
Total All Funds		-63,717,100	0				

**GENERAL FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-62,443,832	-76,391,825	-13,947,993	18.26%	77.39%	76.40%
Local Option Sales Tax		-7,877,489	-30,093,981	-22,216,492	73.82%	24.76%	24.46%
Other Taxes		-1,251,412	-2,383,000	-1,131,588	47.49%	55.57%	58.11%
Unrestricted Intergovernmental Revenue		-39,600	-82,500	-42,900	52.00%	49.49%	42.92%
Restricted Intergovernmental Revenue		-2,917,686	-10,931,560	-8,013,874	73.31%	17.75%	21.56%
Federal Grants		-3,403,236	-12,500,360	-9,097,124	72.77%	31.25%	32.15%
State Grants		-3,431,112	-8,572,620	-5,141,508	59.98%	87.72%	95.39%
Non-Enterprise Charges For Services		-4,858,429	-9,537,161	-4,678,732	49.06%	41.33%	43.45%
Debt Proceeds - Restrtricted Revenue		0	0	0	0.00%	0.00%	1.18%
Investment Income		1,475,066	-500,000	-1,975,066	395.01%	-357.92%	-1633.30%
Other Revenue		-411,581	-6,901,931	-6,490,350	94.04%	6.43%	8.31%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	-11,209,474	-11,209,474	100.00%	0.00%	0.00%
Total	REVENUE	-85,159,311	-169,104,412	-83,945,101	49.64%	61.47%	42.80%
<b>EXPENDITURES</b>							
Employee Compensation		18,673,564	39,065,402	20,391,838	52.20%	45.53%	45.99%
Employee Benefits		9,629,877	22,434,260	12,804,383	57.08%	44.41%	41.03%
Operating Cost		13,988,002	33,464,501	19,476,499	58.20%	43.39%	42.64%
Capital Outlay		882,887	1,624,544	741,657	45.65%	66.89%	33.24%
Contracts, Grants, and Subsidies		5,845,767	12,701,643	6,855,876	53.98%	49.76%	50.91%
Debt Service		8,053,210	48,400,730	40,347,520	83.36%	17.32%	6.94%
Interdepartmental Charges		-753,613	-1,602,626	-849,013	52.98%	47.64%	23.81%
Interfund Transfers		4,752,753	11,934,600	7,181,847	60.18%	46.58%	0.00%
Other Budgetary Accounts		0	1,081,358	1,081,358	100.00%	0.00%	0.00%
Total	EXPENDITURES	61,072,447	169,104,412	108,031,965	63.88%	41.47%	28.55%
Total	GENERAL FUND	-24,086,864	0				

**DEBT SERVICE RESERVE FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	0	0	0.00%	0.00%	0.00%
<b>EXPENDITURES</b>							
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	0	0	0	0.00%	0.00%	0.00%
Total	DEBT SERVICE RESERVE FUND	0	0				

**SCHOOLS BUDGETARY FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-84,946,082	-108,376,464	-23,430,382	21.62%	0.00%	0.00%
Investment Income		-559	0	559	0.00%	0.00%	0.00%
Total	REVENUE	-84,946,641	-108,376,464	-23,429,823	21.62%	0.00%	0.00%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		43,591,628	87,097,884	43,506,256	49.95%	0.00%	0.00%
Interfund Transfers		9,765,790	19,531,582	9,765,792	50.00%	0.00%	0.00%
Other Budgetary Accounts		0	1,746,998	1,746,998	100.00%	0.00%	0.00%
Total	EXPENDITURES	53,357,418	108,376,464	55,019,046	50.77%	0.00%	0.00%
Total	SCHOOLS BUDGETARY FUND	-31,589,223	0				

**INFORMATION TECHNOLOGY FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		-41	-250	-209	83.60%	0.00%	0.00%
Other Revenue		-760	0	760	0.00%	0.00%	0.00%
Internal Service Fund Charges		-1,065,608	-2,134,209	-1,068,601	50.07%	0.00%	0.00%
Interfund Transfers		-54,378	-52,000	2,378	-4.57%	0.00%	0.00%
Total	REVENUE	-1,120,787	-2,186,459	-1,065,672	48.74%	0.00%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		282,802	604,283	321,481	53.20%	0.00%	0.00%
Employee Benefits		125,230	296,743	171,513	57.80%	0.00%	0.00%
Operating Cost		498,153	1,136,517	638,364	56.17%	0.00%	0.00%
Capital Outlay		27,108	148,916	121,808	81.80%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	933,293	2,186,459	1,253,166	57.31%	0.00%	0.00%
Total	INFORMATION TECHNOLOGY FUND	-187,494	0				



**SOLID WASTE CAPITAL RESERVE****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	0	0	0.00%	0.00%	0.00%
<b>EXPENDITURES</b>							
Interfund Transfers		0	0	0	0.00%	99.36%	0.00%
Total	EXPENDITURES	0	0	0	0.00%	99.36%	0.00%
Total	SOLID WASTE CAPITAL RESERVE	0	0				

**FACILITIES MANAGEMENT FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		-526	0	526	0.00%	0.00%	0.00%
Other Revenue		-689	-200	489	-244.50%	0.00%	0.00%
Internal Service Fund Charges		-2,124,094	-4,251,269	-2,127,175	50.04%	0.00%	0.00%
Interfund Transfers		-4,433	0	4,433	0.00%	0.00%	0.00%
Total	REVENUE	-2,129,742	-4,251,469	-2,121,727	49.91%	0.00%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		129,453	259,480	130,027	50.11%	0.00%	0.00%
Employee Benefits		65,399	183,423	118,024	64.35%	0.00%	0.00%
Operating Cost		1,706,506	3,683,566	1,977,060	53.67%	0.00%	0.00%
Capital Outlay		0	125,000	125,000	100.00%	0.00%	0.00%
Total	EXPENDITURES	1,901,358	4,251,469	2,350,111	55.28%	0.00%	0.00%
Total	FACILITIES MANAGEMENT FUND	-228,384	0				

**FLEET MANAGEMENT FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Revenue		-291	0	291	0.00%	0.00%	0.00%
Internal Service Fund Charges		-427,455	-860,322	-432,867	50.31%	0.00%	0.00%
Total	REVENUE	-427,746	-860,322	-432,576	50.28%	0.00%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		86,984	180,520	93,536	51.81%	0.00%	0.00%
Employee Benefits		50,291	114,919	64,628	56.24%	0.00%	0.00%
Operating Cost		222,697	536,251	313,554	58.47%	0.00%	0.00%
Capital Outlay		0	25,000	25,000	100.00%	0.00%	0.00%
Other Budgetary Accounts		0	3,632	3,632	100.00%	0.00%	0.00%
Total	EXPENDITURES	359,972	860,322	500,350	58.16%	0.00%	0.00%
Total	FLEET MANAGEMENT FUND	-67,774	0				

**AUTOMATION ENHANCEMENT FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		0	-115,000	-115,000	100.00%	53.69%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	0	-115,000	-115,000	100.00%	53.69%	0.00%
<b>EXPENDITURES</b>							
Operating Cost		0	115,000	115,000	100.00%	62.83%	0.00%
Total	EXPENDITURES	0	115,000	115,000	100.00%	62.83%	0.00%
Total	AUTOMATION ENHANCEMENT FUND	0	0				

**SPRINGS FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-433,001	-525,633	-92,632	17.62%	78.82%	78.41%
Local Option Sales Tax		-19,565	-72,175	-52,610	72.89%	24.83%	23.83%
Investment Income		-33	0	33	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-452,599	-597,808	-145,209	24.29%	70.57%	71.15%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		364,079	597,808	233,729	39.10%	65.12%	65.71%
Total	EXPENDITURES	364,079	597,808	233,729	39.10%	65.12%	65.71%
Total	SPRINGS FIRE DISTRICT	-88,520	0				

**EMERGENCY TELEPHONE SYSTEM****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Taxes		-319,881	-1,081,898	-762,017	70.43%	41.67%	41.67%
Investment Income		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	-541,025	-541,025	100.00%	0.00%	0.00%
Total	REVENUE	-319,881	-1,622,923	-1,303,042	80.29%	41.20%	41.50%
<b>EXPENDITURES</b>							
Employee Compensation		24,259	50,932	26,673	52.37%	43.26%	47.35%
Employee Benefits		13,724	26,588	12,864	48.38%	42.93%	43.13%
Operating Cost		238,711	682,403	443,692	65.02%	54.11%	42.99%
Capital Outlay		1,429	863,000	861,571	99.83%	0.00%	100.00%
Debt Service		0	0	0	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	278,123	1,622,923	1,344,800	82.86%	47.45%	54.84%
Total	EMERGENCY TELEPHONE SYSTEM	-41,758	0				



**WAXHAW FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-665,676	-787,788	-122,112	15.50%	81.94%	80.21%
Local Option Sales Tax		-37,965	-137,613	-99,648	72.41%	24.62%	24.20%
Investment Income		-9	0	9	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-703,650	-925,401	-221,751	23.96%	73.41%	72.34%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		575,363	925,401	350,038	37.83%	70.90%	71.35%
Total	EXPENDITURES	575,363	925,401	350,038	37.83%	70.90%	71.35%
Total	WAXHAW FIRE DISTRICT	-128,287	0				

**FEE SUPPORTED FIRE DISTRICTS****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		-1,920,162	-2,385,602	-465,440	19.51%	79.70%	78.23%
Total	REVENUE	-1,920,162	-2,385,602	-465,440	19.51%	79.70%	78.23%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		1,371,949	2,385,602	1,013,653	42.49%	60.34%	57.56%
Total	EXPENDITURES	1,371,949	2,385,602	1,013,653	42.49%	60.34%	57.56%
Total	FEE SUPPORTED FIRE DISTRICTS	-548,213	0				

**WESLEY CHAPEL FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-1,200,661	-1,363,290	-162,629	11.93%	83.01%	82.24%
Local Option Sales Tax		-58,733	-233,500	-174,767	74.85%	24.74%	24.91%
Investment Income		-14	0	14	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-1,259,408	-1,596,790	-337,382	21.13%	74.12%	73.23%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		1,030,843	1,596,790	565,947	35.44%	69.79%	73.68%
Total	EXPENDITURES	1,030,843	1,596,790	565,947	35.44%	69.79%	73.68%
Total	WESLEY CHAPEL FIRE DISTRICT	-228,565	0				

**HEMBY BRIDGE FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-1,044,320	-1,207,286	-162,966	13.50%	81.19%	80.17%
Local Option Sales Tax		-60,725	-222,868	-162,143	72.75%	25.31%	24.09%
Investment Income		-18	0	18	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-1,105,063	-1,430,154	-325,091	22.73%	72.95%	72.42%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		935,286	1,430,154	494,868	34.60%	70.63%	70.93%
Total	EXPENDITURES	935,286	1,430,154	494,868	34.60%	70.63%	70.93%
Total	HEMBY BRIDGE FIRE DISTRICT	-169,777	0				

**STALLINGS FIRE DISTRICT****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Ad Valorem Taxes		-798,398	-1,089,794	-291,396	26.74%	77.89%	79.21%
Local Option Sales Tax		-47,558	-187,306	-139,748	74.61%	24.08%	24.70%
Investment Income		-11	0	11	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-845,967	-1,277,100	-431,133	33.76%	69.47%	70.94%
<b>EXPENDITURES</b>							
Contracts, Grants, and Subsidies		632,763	1,277,100	644,337	50.45%	58.57%	59.37%
Total	EXPENDITURES	632,763	1,277,100	644,337	50.45%	58.57%	59.37%
Total	STALLINGS FIRE DISTRICT	-213,204	0				

**WATER AND SEWER OPERATING FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Restricted Intergovernmental Revenue		0	0	0	0.00%	0.00%	0.00%
Non-Enterprise Charges For Services		-31,119	-5,000	26,119	-522.38%	38.43%	33.93%
Enterprise Charges for Services		-17,772,100	-33,506,437	-15,734,337	46.96%	42.04%	47.17%
Debt Proceeds - Restrcticted Revenue		0	0	0	0.00%	0.00%	0.00%
Investment Income		740,026	-325,000	-1,065,026	327.70%	-405.69%	797.85%
Other Revenue		-128,892	-31,100	97,792	-314.44%	35.24%	47.90%
Other Funding Sources		0	-1,034,872	-1,034,872	100.00%	0.00%	0.00%
Total	REVENUE	-17,192,085	-34,902,409	-17,710,324	50.74%	38.32%	43.71%
<b>EXPENDITURES</b>							
Employee Compensation		1,915,530	4,262,599	2,347,069	55.06%	46.70%	44.54%
Employee Benefits		1,041,913	2,414,677	1,372,764	56.85%	44.92%	39.50%
Operating Cost		4,718,819	13,824,732	9,105,913	65.87%	40.84%	32.40%
Capital Outlay		228,822	767,357	538,535	70.18%	49.83%	29.50%
Contracts, Grants, and Subsidies		1,271,058	2,614,402	1,343,344	51.38%	21.77%	28.86%
Debt Service		2,144,362	6,155,226	4,010,864	65.16%	35.40%	20.12%
Interfund Transfers		2,349,830	4,863,416	2,513,586	51.68%	50.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	13,670,334	34,902,409	21,232,075	60.83%	42.15%	24.20%
Total	WATER AND SEWER OPERATING FUND	-3,521,751	0				



**SOLID WASTE OPERATING FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Other Taxes		-105,739	-349,000	-243,261	69.70%	30.10%	27.31%
Enterprise Charges for Services		-2,090,537	-4,142,976	-2,052,439	49.54%	53.41%	46.31%
Investment Income		85,098	-35,000	-120,098	343.14%	-288.50%	1434.37%
Other Revenue		-4,741	0	4,741	0.00%	0.00%	0.00%
Interfund Transfers		0	0	0	0.00%	99.36%	0.00%
Other Funding Sources		0	-645,351	-645,351	100.00%	0.00%	0.00%
Total	REVENUE	-2,115,919	-5,172,327	-3,056,408	59.09%	56.16%	42.40%
<b>EXPENDITURES</b>							
Employee Compensation		326,956	744,592	417,636	56.09%	48.01%	46.99%
Employee Benefits		186,129	455,200	269,071	59.11%	45.08%	43.74%
Operating Cost		1,174,919	3,276,712	2,101,793	64.14%	37.92%	39.16%
Capital Outlay		200,467	695,823	495,356	71.19%	0.00%	7.67%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	1,888,471	5,172,327	3,283,856	63.49%	36.23%	38.43%
Total	SOLID WASTE OPERATING FUND	-227,448	0				

**STORMWATER FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Non-Enterprise Charges For Services		-14,292	-5,000	9,292	-185.84%	10.37%	0.00%
Interfund Transfers		-143,642	-287,282	-143,640	50.00%	50.00%	0.00%
Other Funding Sources		0	-16,162	-16,162	100.00%	0.00%	0.00%
Total	REVENUE	-157,934	-308,444	-150,510	48.80%	48.10%	0.00%
<b>EXPENDITURES</b>							
Employee Compensation		58,383	124,985	66,602	53.29%	46.05%	39.40%
Employee Benefits		20,434	49,398	28,964	58.63%	43.81%	34.44%
Operating Cost		3,217	134,061	130,844	97.60%	48.79%	39.35%
Capital Outlay		0	0	0	0.00%	100.00%	0.00%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	82,034	308,444	226,410	73.40%	47.20%	38.16%
Total	STORMWATER FUND	-75,900	0				

**WORKERS' COMPENSATION FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		8,249	0	-8,249	0.00%	-59.94%	358.86%
Other Revenue		0	0	0	0.00%	58.15%	0.00%
Internal Service Fund Charges		-276,553	-587,782	-311,229	52.95%	45.62%	42.73%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-268,304	-587,782	-319,478	54.35%	44.34%	40.55%
<b>EXPENDITURES</b>							
Operating Cost		211,433	587,782	376,349	64.03%	65.35%	65.46%
Total	EXPENDITURES	211,433	587,782	376,349	64.03%	65.35%	65.46%
Total	WORKERS' COMPENSATION FUND	-56,871	0				

**PENSION TRUST-RHCB PLAN (OPEB)****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		-372,385	-1,500,000	-1,127,615	75.17%	61.38%	47.83%
Internal Service Fund Charges		-1,036,770	-2,852,921	-1,816,151	63.66%	50.00%	0.00%
Total	REVENUE	-1,409,155	-4,352,921	-2,943,766	67.63%	56.20%	10.80%
<b>EXPENDITURES</b>							
Other Budgetary Accounts		0	4,352,921	4,352,921	100.00%	0.00%	0.00%
Total	EXPENDITURES	0	4,352,921	4,352,921	100.00%	0.00%	0.00%
Total	PENSION TRUST-RHCB PLAN (OPEB)	-1,409,155	0				

**PENSION TRUST-SEP.ALLOW.(OPEB)****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		4,693	0	-4,693	0.00%	-730.52%	495.43%
Internal Service Fund Charges		-859,277	-1,810,468	-951,191	52.54%	38.40%	45.59%
Interfund Transfers		0	0	0	0.00%	0.00%	0.00%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-854,584	-1,810,468	-955,884	52.80%	37.97%	44.83%
<b>EXPENDITURES</b>							
Employee Benefits		787,927	1,227,210	439,283	35.80%	49.39%	49.56%
Other Budgetary Accounts		0	583,258	583,258	100.00%	0.00%	0.00%
Total	EXPENDITURES	787,927	1,810,468	1,022,541	56.48%	49.39%	49.56%
Total	PENSION TRUST-SEP.ALLOW.(OPEB)	-66,657	0				

**HEALTH BENEFITS FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		20,434	0	-20,434	0.00%	-107.25%	-222.88%
Other Revenue		0	0	0	0.00%	0.00%	66.51%
Internal Service Fund Charges		-5,206,504	-12,890,880	-7,684,376	59.61%	43.73%	44.05%
Other Funding Sources		0	0	0	0.00%	0.00%	0.00%
Total	REVENUE	-5,186,070	-12,890,880	-7,704,810	59.77%	43.59%	44.09%
<b>EXPENDITURES</b>							
Operating Cost		4,099,083	12,019,600	7,920,517	65.90%	37.11%	39.53%
Other Budgetary Accounts		0	871,280	871,280	100.00%	0.00%	0.00%
Total	EXPENDITURES	4,099,083	12,890,880	8,791,797	68.20%	37.11%	39.53%
Total	HEALTH BENEFITS FUND	-1,086,987	0				

**DENTAL BENEFITS FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		2,114	0	-2,114	0.00%	-529.34%	628.67%
Internal Service Fund Charges		-235,621	-596,069	-360,448	60.47%	42.99%	45.82%
Total	REVENUE	-233,507	-596,069	-362,562	60.83%	42.57%	45.15%
<b>EXPENDITURES</b>							
Operating Cost		328,296	596,069	267,773	44.92%	43.89%	41.27%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	328,296	596,069	267,773	44.92%	43.89%	41.27%
Total	DENTAL BENEFITS FUND	94,789	0				

**PROPERTY AND CASUALTY FUND****Category Report**

Category		FY 2015 Year-to-Date	FY 2015 Revised Budget	FY 2015 Remaining	FY 2015 % Remaining	FY 2014 % Realized	FY 2013 % Realized
<b>REVENUE</b>							
Investment Income		5,492	0	-5,492	0.00%	-84.21%	1936.10%
Other Revenue		0	0	0	0.00%	0.00%	0.00%
Internal Service Fund Charges		-351,695	-733,081	-381,386	52.03%	48.04%	2.45%
Other Funding Sources		0	-36,683	-36,683	100.00%	0.00%	0.00%
Total	REVENUE	-346,203	-769,764	-423,561	55.02%	47.26%	1.90%
<b>EXPENDITURES</b>							
Operating Cost		557,146	769,764	212,618	27.62%	91.35%	59.50%
Other Budgetary Accounts		0	0	0	0.00%	0.00%	0.00%
Total	EXPENDITURES	557,146	769,764	212,618	27.62%	91.35%	59.50%
Total	PROPERTY AND CASUALTY FUND	210,943	0				



## GENERAL CAPITAL PROJECT FUND

## Fund 40

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
PR067	4H PAVILLION/ ANCILLARY FACILITES	80,000	47,107	21,893	11,000
PR072	COMMUNITY SERVICES FACILITIES	125,000	35,389	34,300	55,311
PR071	COUNTY FACILITIES MAINTENANCE & REPAIRS	125,000	-	-	125,000
PR051	DSS BUS.AUTOMATN.PH2.	1,332,781	1,331,681	-	1,100
PR061	DSS BUSINESS AUTOMATION PH II	1,024,410	968,814	84,565	(28,969)
PR063	ELECTRONIC MED RECORDS (HEALTH)	175,000	-	89,699	85,301
PR056	ENERGY SAVINGS PROJECTS	122,675	21,257	4,200	97,218
PR027-PR280	GOV FAC RENOVATIONS	14,614,112	13,915,749	120,200	578,164
PR064	HISTORIC COURTHOUSE RENOVATION	75,000	-	-	75,000
PR028	HISTORIC PO RENOVATIONS PHASE 1	160,151	77,739	-	82,412
PR059	HUMAN SERVICES CAMPUS	42,150,000	698,967	3,091,939	38,359,094
PR048	I.T. INFRASTRUCTURE	1,588,238	647,158	16,616	924,464
PR050	INSPECT.MOBILE OFFICE	123,400	114,420	-	8,980
PR041	JHP BRIDGE	715,496	623,333	10,263	81,900
PR043	JHP PASSIVE AREA	803,946	276,068	-	527,878
PR020	LAW ENF-FIREARMS RANGE	6,555,665	1,569,959	328,236	4,657,470
PR019	LAW ENF-JAIL EXPANSION	1,922,745	1,812,629	110,114	1
PR070	LIBRARY - MONROE CHILLER REPLACEMENT	200,000	-	-	200,000
PR279	OTHER FACILITY RENOV	-	63,916	-	(63,916)
PR066	PARKS & REC COMP MASTER PLAN	100,000	69,017	25,061	5,923
PR062	PHONE SYSTEM UPGRADE	655,000	363,344	51,648	240,008
PR073	REGISTER OF DEEDS REDACTION SOFTWARE	177,000	-	177,000	-
PR069	SPCC - DEFERRED MAINTENANCE	1,225,000	119,715	-	1,105,285
PR068	SPCC - WELDING LAB	525,000	37,588	-	487,413
PR065	STORAGE GARAGE-SPEC RESP VEHICLES	250,000	-	-	250,000
TOTAL INCEPTION TO DATE		\$ 74,825,619	\$ 22,793,851	\$ 4,165,733	\$ 47,866,035

## SCHOOLS CAPITAL PROJECT FUND

## Fund 41

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
BUS	BUSES	\$ 84,444	\$ -	\$ -	\$ 84,444
S06	CAPITAL OUTLAY ALLOC - FY2011	1,303,552	1,303,552	-	-
S13	CAPITAL OUTLAY ALLOC - FY2013	4,000,000	4,000,000	-	-
S14A	CAPITAL OUTLAY FY 2014 PHS STADIUM	1,742,334	1,742,334	-	-
S14B	CAPITAL OUTLAY FY 2014 SAFETY/SECUR	1,026,875	764,046	-	262,829
S14C	CAPITAL OUTLAY FY 2014 FAC,IT,ADA	230,791	230,791	-	-
S14D	CAPITAL OUTLAY FY 2014 ADDITIONAL	5,357,859	4,709,268	-	648,591
S14E	BENTON HEIGHTS ROOF REPAIR	505,395	-	-	505,395
S14F	EAST UNION MIDDLE ROOF REPAIR	326,970	277,150	-	49,820
S14G	FOREST HILLS HIGH ROOF REPAIR	406,485	-	-	406,485
S14H	HEMBY BRIDGE ELEMENTARY ROOF REPAIR	307,350	284,990	-	22,360
S14I	INDIAN TRAIL ELEMENTARY ROOF REPAIR	355,065	46,188	-	308,877
S14J	MARSHVILLE ELEMENTARY ROOF REPAIR	425,685	12,400	-	413,285
S14K	MONROE HIGH ROOF REPAIR	300,050	289,275	-	10,775
S14L	MONROE MIDDLE ROOF REPAIR	157,410	137,155	-	20,255
S14M	NEW SALEM ELEMENTARY ROOF REPAIR	282,640	132,477	-	150,163
S14N	PARKWOOD HIGH ROOF REPAIR	34,950	-	-	34,950
S14O	PARKWOOD MIDDLE ROOF REPAIR	136,000	110,660	-	25,340
S14P	PIEDMONT HIGH ROOF REPAIR	563,940	522,597	-	41,343
S14Q	PIEDMONT MIDDLE ROOF REPAIR	1,477,380	-	-	1,477,380
S14R	SOUTH PROVIDENCE ROOF REPAIR	503,200	471,545	-	31,655
S14S	SUN VALLEY HIGH ROOF REPAIR	1,091,400	-	-	1,091,400
S14T	SUN VALLEY MIDDLE ROOF REPAIR	487,140	14,400	-	472,740
S14U	TECHNICAL SERVICES ROOF REPAIR	204,315	14,100	-	190,215
S14V	UNIONVILLE ELEMENTARY ROOF REPAIR	13,680	-	-	13,680
S14W	WALTER BICKET EDUCATION CENTER ROOF	651,950	310,465	-	341,485
S14X	WEDDINGTON MIDDLE/ELEMENTARY ROOF	39,300	4,000	-	35,300
S14Y	WESLEY CHAPEL ELEMENTARY ROOF REPAI	349,665	-	-	349,665
S14Z	WESTERN UNION ELEMENTARY ROOF	670,125	20,000	-	650,125
S14AA	WINGATE ELEMENTARY ROOF REPAIR	288,500	-	-	288,500
S15	CAPITAL OUTLAY FY 2015	19,069,779	562,661	-	18,507,118
TECH	TECHNOLOGY	377,359	-	-	377,359
TOTAL INCEPTION TO DATE		\$ 42,771,588	\$ 15,960,054	\$ -	\$ 26,811,534

# WATER AND SEWER CAPITAL PROJECT FUND

## Fund 64

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
MS006	WASTEWATER R&R PROGRAM	\$ 1,212,360	\$ -	\$ -	\$ 1,212,360
MS009	MANHOLE REHAB 12ML & GRASSY BRANCH	1,136,640	57,249	749,210	330,181
MW001	MISC WATER LINE REPLACEMENT	493,066	463,371	53,788	(24,093)
MW008	HWY84 24" WL RELOCATION	499,848	493,917	-	5,931
MW015	762 ZONE TRANSMISSION MAIN (BYPASS)	1,681,700	73,800	-	1,607,900
MW016	WATER R&R PROGRAM	-	-	-	-
MW017	SHORT LINE EXTENSIONS WATER	567,473	567,473	-	0
MW018	SHORT LINE EXTENSIONS FY 14	692,527	637,408	-	55,119
MW019	GALVANIZED WATERLINE REPLACEMENT FY 14	655,465	238,573	417,004	(112)
MW020	WL REPLACEMENT AUSTIN CH RD/RKY RV	1,941,000	119,673	42,928	1,778,400
MW021	PILGRIMS PRIDE LINE & VAULT REPLACE	200,000	29,745	33,647	136,608
MW022	SHORT LINE EXTENSIONS TO COUNTY FACILITIES	300,000	-	-	300,000
MW023	SHORT LINE EXTENSION FY 15	531,000	25,494	35,931	469,575
MW024	GALVANIZED WATERLINE REPLACEMENT FY 15	531,000	57,986	33,025	439,989
PW005	PW (GOV) FAC RENOVATIONS	1,826,276	1,171,804	103,685	550,787
PW006	EXPAND OPERATIONS CENTER	9,089,100	832,262	7,666,280	590,558
PW007	MASTER PLAN UPDATE	318,000	-	199,400	118,600
SE002	EAST SIDE IMPROVEMENTS	8,657,957	8,296,039	218,227	143,691
SE003	RAYS FORK INTERCEPTOR	6,180,000	302,480	69,479	5,808,041
SP011	12 ML WWTP DESIGN & INTERIM IMPRV	5,638,055	1,449,161	524,556	3,664,338
SP015	TALLWOOD WWTP REPLACEMENT	2,454,960	2,381,745	788	72,426
SP017	CC HEADWORKS IMPROVEMENTS	8,906,000	285,075	437,283	8,183,642
SP018	HUNLEY CREKK WWTP DECOMMISSION	127,000	-	19,000	108,000
SP019	12 MILE CREEK WWTP EXPANSION	5,001,200	-	2,633,650	2,367,550
SP020	GRASSY BRANCH WWTP	550,000	30,698	2,759	516,544
SP021	OLDE SYCAMORE WWTP IMPROVEMENTS	270,000	2,008	40,522	227,470
SW022	EAST FORK 12M CRK PARALLEL TRUNK	8,137,760	2,373,888	5,704,045	59,827
SW026	STALLINGS- COLLECTION SYSTEM	431,200	64,200	324,000	43,000
SW028	MINERAL SPRINGS-COLLECTION SYSTEM	1,267,240	1,123,896	3,642	139,701
SW029	CC I&I STUDY & REMEDIATION	2,186,300	256,300	257,125	1,672,875
SW030	CC INTERCEPTOR IMPROVEMENTS PH I	257,500	-	-	257,500
SW031	WASTEWATER PUMP STATION IMPROVEMENT	1,503,000	-	110,456	1,392,544
SW033	UNIONVILLE COMM CENTER WW SERVICE	103,000	-	-	103,000
SW034	FAIRVIEW DOWNTOWN WW SERVICE	206,000	-	-	206,000
SW035	COLLECTION SYSTEM SSES & REHAB	500,000	-	-	500,000
SW036	PUMPING STATION UPGRADE	212,000	-	32,000	180,000
SW037	WEST FORK 12ML INTERCEPTOR IMPROVME	741,600	-	-	741,600
WP003	CRWTP RESERVOIR EXPANSION	20,687,780	3,870,975	920,253	15,896,552
WP004	CRWTP PLANT EXPANSION	4,345,048	1,434,177	2,910,871	1
WP005	YADKIN WATER SUPPLY	4,369,510	1,639,048	2,500,489	229,974
WP007	CRWTP (PLANT) EXPANSION	917,992	-	-	917,992
WT043	HWY 75 BPS REHAB	1,080,600	97,350	86,410	896,840
WT044	WEDD ELEVATED STORAGE TANK	5,774,045	914,527	3,601,266	1,258,251
WT053	DEVELOPMENT OF 880 PRESSURE ZONE	5,126,200	944,175	318,710	3,863,315

# WATER AND SEWER CAPITAL PROJECT FUND

## Fund 64

Project Number	Project Name	Revised Budget	Inception to Date Expenditures	Encumbrances	Available Budget
WT054	MARSHVILLE WATER TANK REHAB	639,000	17,400	71,600	550,000
WT057	853 SOUTH ZONE TANK	412,000	-	-	412,000
WT059	NEW ADDITIONAL MARSHVILLE TANK	412,000	-	-	412,000
WT060	IT ADDT TANK 1/WATKINS BPS IMP	412,000	-	-	412,000
WT061	853 WEST ZONE TRANSMISSION MAIN	1,283,000	-	1,280,000	3,000
WT063	STORAGE TANK REHAB	318,000	2,400	61,600	254,000
<b>TOTAL INCEPTION TO DATE</b>		<b>\$ 120,783,402</b>	<b>\$ 30,254,297</b>	<b>\$ 31,463,629</b>	<b>\$ 59,065,476</b>

## UCPS Narrative

The FY 2014-2015 Union County Public Schools (UCPS) Operating and Capital Budget Monthly Reports are compiled from data provided by UCPS's Chief Finance Officer to the County and includes transactions, personnel counts, and membership (student counts) for and through the month ending December 31<sup>st</sup>, 2014. Transactional data is summarized using categories provided by UCPS utilizing the North Carolina Department of Public Instruction's (NC DPI) uniform chart of accounts (also referred to by NC DPI as the standard chart of accounts).

The All Funds Summary Report provides an overall summary of sources and uses of funds, by category, for seven UCPS funds. This summary report is followed by an All Funds Detail report with sources and uses provided in more detail. These two summary reports are then followed by individual fund reports for seven of UCPS's funds including: the State Public School Fund, Local General Fund (aka General Fund or Local Current Expense Fund), Federal Grants Fund, Capital Outlay Fund, Child Nutrition Fund (aka School Food Service Fund), After School Program Fund (aka Child Care Fund or After School Care Fund), and Other Specific Revenue Fund (aka Other Special Revenue Fund). There is an eighth fund, the Individual Schools Fund, which is not presented in the monthly reports.

The purpose for each of these funds, as provided in the Union County Board of Education's Financial Statements for the year ended June 30, 2014, is as follows:

- Major governmental funds:
  - Fund 2 - General Fund. The General Fund is the general operating fund of the Board [of Education]. The General Fund accounts for all financial resources except those that are accounted for in another fund.
  - Fund 1 - State Public School Fund. The State Public School Fund includes appropriations from the Department of Public Instruction for the current operating expenditures of the public school system.
  - Individual Schools Fund. The Individual Schools Fund includes revenues and expenditures of the activity funds of the individual schools. The primary revenue sources include funds held on the behalf of various clubs and organizations, receipts from athletic events, and proceeds from various fund raising activities. The primary expenditures are for athletic teams, club programs, activity buses, and instructional needs.
  - Fund 4 - Capital Outlay Fund. The Capital Outlay Fund accounts for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds). It is mandated by State law [G.S.115C-426]. Capital projects are funded by Union County appropriations, restricted sales tax moneys, proceeds of Union County bonds issued for public school construction, as well as certain State assistance.
  - Fund 8 - Other Special Revenue Fund. The Other Special Revenue Fund is used to account for revenues from reimbursements (including indirect costs), fees for actual costs, tuition, sales tax refunds, gifts and grants restricted as to use, trust funds, federal grants restricted as to use, federal appropriations made directly to local school administrative units, funds received from prekindergarten programs and other special programs.
- Non-major governmental funds:
  - Fund 3 - Federal Grants Fund. The Board [of Education] has established other funds to control and manage money for a particular purpose or to show that it is properly using certain revenues, such as in the Federal Grants Fund.
- Major enterprise funds:
  - Fund 5 - School Food Service Fund. The School Food Service Fund is used to account for the food service program within the school system.
  - Fund 7 - Child Care Fund. The Child Care Fund is used to account for the after school care program within the school system.

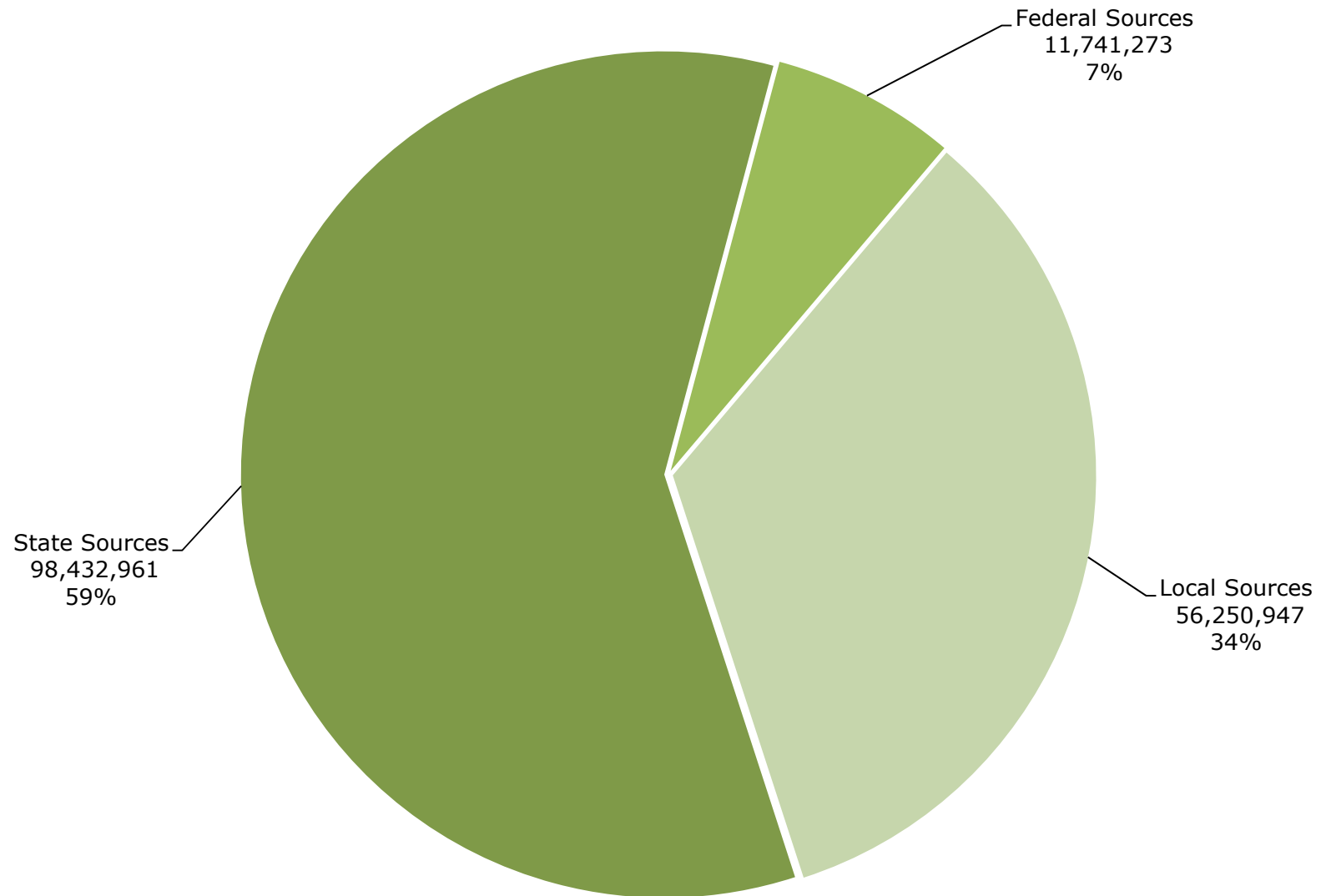
Additional reports are provided for the following:

- Capital Projects Report relaying the status of various on-going capital projects.
- UCPS Personnel Counts summarized by purpose/function and fund, as well as by position type and fund.
- UCPS Membership summary and detail reports, or student count information, for the months of September through December, are also provided.

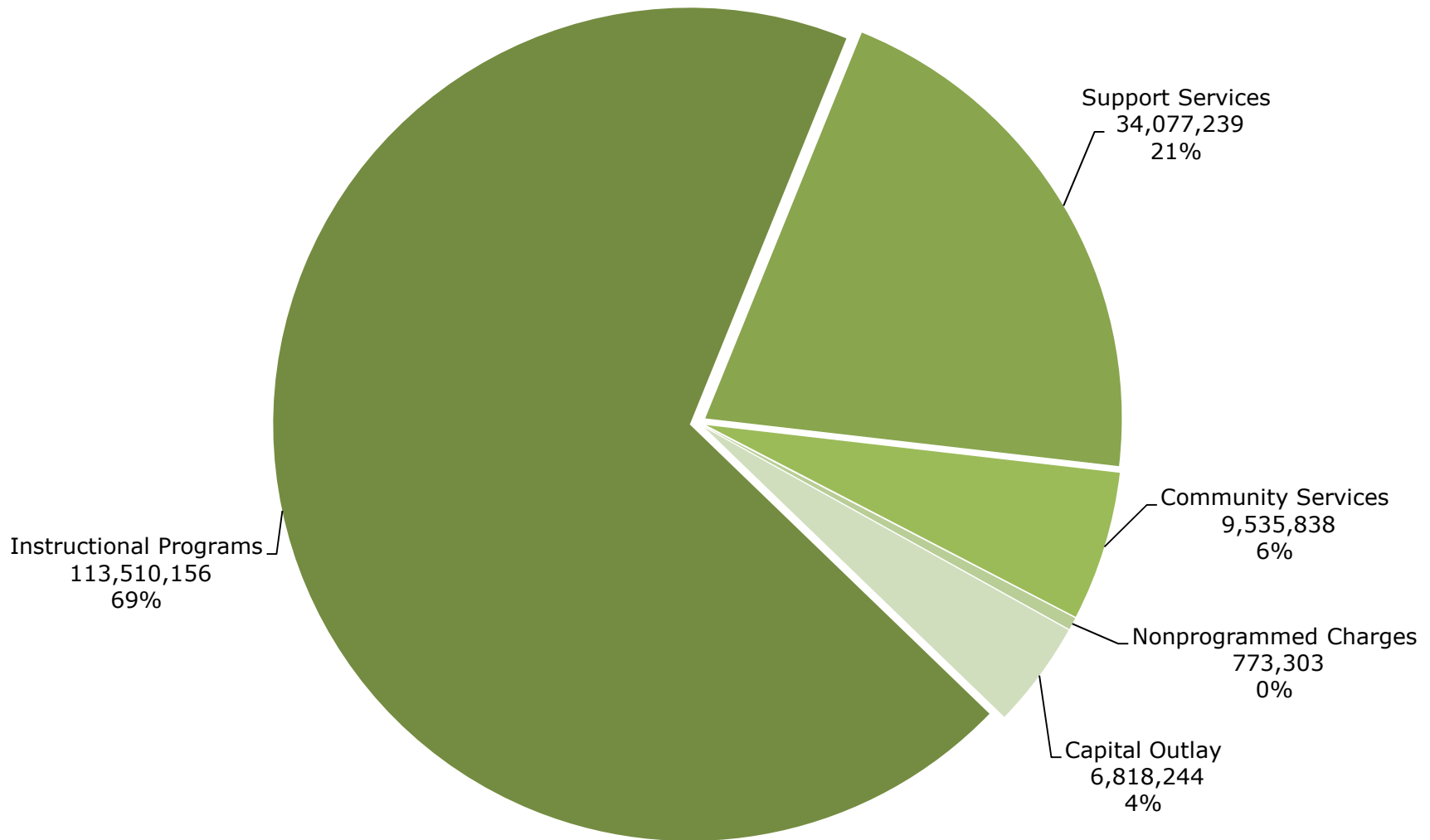
# All Funds Summary

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources	\$ 191,595,718	199,321,920	202,152,332	203,281,881	211,329,275	215,449,170	98,432,961	117,016,210	54.31%
Federal Sources	39,172,159	26,565,456	25,555,999	26,844,012	26,522,375	27,435,721	11,741,273	15,694,448	57.20%
Local Sources	102,749,651	101,680,181	106,480,254	201,330,594	136,959,107	137,095,864	56,250,947	80,844,917	58.97%
Fund Balance Appropriated	-	-	-	8,276,316	13,007,058	13,057,059	-	13,057,059	100.00%
Total Funding Sources	\$ 333,517,528	327,567,557	334,188,585	439,732,803	387,817,815	393,037,814	166,425,180	226,612,633	57.66%
<b>Uses</b>									
Instructional Programs	\$ 234,344,304	237,425,120	230,738,423	242,483,969	256,193,374	256,374,002	113,510,156	142,863,846	55.72%
Support Services	66,905,713	68,518,217	67,733,685	82,023,901	69,159,717	73,839,922	34,077,239	39,762,683	53.85%
Community Services	19,547,677	20,053,587	20,550,115	88,522,404	21,107,354	21,107,354	9,535,838	11,571,515	54.82%
Nonprogrammed Charges	5,008,607	5,196,490	5,513,693	7,197,308	8,217,099	8,576,265	773,303	7,802,962	90.98%
Capital Outlay	5,613,421	4,716,598	3,855,501	19,505,221	33,140,270	33,140,270	6,818,244	26,322,027	79.43%
Total Uses	\$ 331,419,722	335,910,012	328,391,417	439,732,803	387,817,815	393,037,814	164,714,780	228,323,033	58.09%
Sources Over/(Under) Uses	\$ 2,097,806	(8,342,455)	5,797,168	-	-	-	1,710,400		

## UCPS FY 2014-15 Year-To-Date Revenue For the Month Ended December 31, 2014



## UCPS FY 2014-15 Year-To-Date Expended for the Month Ended December 31, 2014





# All Funds Detail

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ 190,285,702	195,651,739	200,049,996	202,353,681	209,776,190	214,091,553	98,065,935	116,025,618	54.19%
3200 Other State Allocations for Current Operations	864,398	1,478,291	1,133,846	928,200	1,553,085	1,357,617	367,026	990,592	72.97%
3400 State Allocations Restricted to Capital	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,861,981	5,233,499	11,628,482	68.96%
3700 Restricted Federal Grants - Direct to LEA	997,336	1,419,178	890,039	-	864,702	995,702	2,103,045	(1,107,343)	-111.21%
3800 Other Restricted Federal Sources	8,908,307	9,335,885	9,476,839	9,925,018	9,578,038	9,578,038	4,404,728	5,173,310	54.01%
Local Sources:									
4100 Union County Appropriation	82,443,230	85,626,161	87,546,174	187,592,716	120,835,375	120,835,375	49,614,685	71,220,690	58.94%
4200 Tuition and Fees	4,239,511	4,323,701	4,504,091	4,500,000	4,433,750	4,436,413	2,184,238	2,252,175	50.77%
4300 Revenues Related to Providing Meals	7,734,156	7,642,267	7,564,219	7,046,317	7,022,317	7,012,317	3,258,453	3,753,864	53.53%
4400 Local Sources Unrestricted	1,481,320	1,377,128	3,961,700	995,000	1,042,536	1,048,204	656,395	391,809	37.38%
4800 Local Sources Restricted	6,784,288	2,619,333	2,857,663	1,196,561	3,625,129	3,763,556	537,177	3,226,380	85.73%
4900 Special Revenue Services	67,146	91,591	46,407	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	8,276,316	5,283,534	5,283,534	-	5,283,534	100.00%
Fund Balance Appropriated	-	-	-	-	7,723,524	7,773,525	-	7,773,525	100.00%
<b>Total Funding Sources</b>	<b>\$ 333,517,528</b>	<b>327,567,557</b>	<b>334,188,585</b>	<b>439,732,803</b>	<b>387,817,815</b>	<b>393,037,814</b>	<b>166,425,180</b>	<b>226,612,633</b>	<b>57.66%</b>

## Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 157,653,090	155,364,428	146,702,523	156,167,844	162,222,632	162,132,420	71,428,830	90,703,590	55.94%
5200 Special Populations Services	30,086,270	32,802,655	33,580,311	32,784,370	38,982,705	38,125,933	16,597,558	21,528,375	56.47%
5300 Alternative Programs and Services	9,778,116	12,412,201	12,115,578	14,483,812	15,306,939	15,756,134	6,261,089	9,495,045	60.26%
5400 School Leadership Services	14,988,657	16,008,765	16,063,495	16,788,582	16,645,302	16,800,055	8,396,899	8,403,157	50.02%
5500 Co-Curricular Services	1,239,839	1,221,395	1,629,234	1,660,897	1,413,067	1,453,067	573,320	879,747	60.54%
5800 School Based Support Services	20,598,332	19,615,676	20,647,282	20,598,464	21,622,730	22,106,392	10,252,460	11,853,932	53.62%
<b>Total 5000 Instructional Programs</b>	<b>\$ 234,344,304</b>	<b>237,425,120</b>	<b>230,738,423</b>	<b>242,483,969</b>	<b>256,193,374</b>	<b>256,374,002</b>	<b>113,510,156</b>	<b>142,863,846</b>	<b>55.72%</b>

# All Funds Detail

Function Code	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 1,585,731	1,648,535	1,919,858	2,213,465	1,885,011	1,898,540	1,107,495	791,045	41.67%
6200 Special Population Support and Development Services	409,759	470,011	429,399	461,712	477,852	581,142	229,328	351,815	60.54%
6300 Alternative Programs and Services Support	137,067	154,570	201,617	199,661	206,796	223,588	68,842	154,746	69.21%
6400 Technology Support Services	5,506,777	6,742,018	4,753,872	5,422,075	6,119,102	7,034,773	2,826,421	4,208,352	59.82%
6500 Operational Support Services	48,377,777	51,063,466	51,520,392	65,893,185	52,388,047	55,264,023	25,376,860	29,887,163	54.08%
6600 Financial and H.R. Support Services	3,017,429	3,038,303	3,175,037	3,341,450	4,036,814	4,752,401	2,413,403	2,338,998	49.22%
6700 Accountability Services	428,016	511,267	558,537	650,757	585,141	624,501	209,382	415,119	66.47%
6800 System-Wide Pupil Support Services	5,019,204	2,337,851	1,695,427	317,593	454,564	454,564	195,969	258,595	56.89%
6900 Policy, Leadership, and Public Relations	2,423,953	2,552,196	3,479,546	3,524,003	3,006,390	3,006,391	1,649,541	1,356,850	45.13%
Total 6000 Supporting Services	\$ 66,905,713	68,518,217	67,733,685	82,023,901	69,159,717	73,839,922	34,077,239	39,762,683	53.85%
<b>7000 Community Services</b>									
7100 Community Services	\$ 4,018,920	4,169,079	4,353,783	71,781,279	4,342,451	4,342,451	1,866,008	2,476,443	57.03%
7200 Nutrition Services	15,528,757	15,884,508	16,196,332	16,741,125	16,764,903	16,764,903	7,669,830	9,095,073	54.25%
Total 7000 Community Services	\$ 19,547,677	20,053,587	20,550,115	88,522,404	21,107,354	21,107,354	9,535,838	11,571,515	54.82%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	-	3,795,531	12.42%
8100 Other Non-Program Charges - Indirect Cost	1,899,822	1,718,412	2,055,100	2,222,948	2,381,800	2,389,099	755,443	1,633,656	68.38%
8200 Unbudgeted Federal Grant Funds	-	-	-	932,656	2,273,499	2,349,835	-	2,349,835	100.00%
8600 Educational Foundations	63,859	73,989	34,493	84,466	40,300	40,300	17,860	22,440	55.68%
8700 Scholarships	12,000	-	-	-	1,500	1,500	-	1,500	100.00%
Total 8000 Non-Programmed Charges	\$ 5,008,607	5,196,490	5,513,693	7,197,308	8,217,099	8,576,265	773,303	7,802,962	90.98%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 5,167,803	2,524,708	2,887,011	19,505,221	33,140,270	33,140,270	6,818,244	26,322,027	79.43%
9900 Other Capital Outlay	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 5,613,421	4,716,598	3,855,501	19,505,221	33,140,270	33,140,270	6,818,244	26,322,027	79.43%
Total Uses	\$ 331,419,722	335,910,012	328,391,417	439,732,803	387,817,815	393,037,814	164,714,780	228,323,033	58.09%
Sources Over/(Under) Uses	\$ 2,097,806	(8,342,455)	5,797,168	-	-	0.00	1,710,400		

# State Public School Fund

# Fund 1

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ 190,285,702	195,651,739	200,049,996	202,353,681	209,776,190	214,091,553	98,065,935	116,025,618	54.19%
3200 Other State Allocations for Current Operations	314,666	123,985	232,463	-	625,407	419,939	-	419,939	100.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	-	-	-	-	-	-	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	-	-	0.00%
<b>Total Funding Sources</b>	<b>\$ 190,600,368</b>	<b>195,775,724</b>	<b>200,282,459</b>	<b>202,353,681</b>	<b>210,401,597</b>	<b>214,511,492</b>	<b>98,065,935</b>	<b>116,445,557</b>	<b>54.28%</b>

## Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 129,919,024	125,570,156	124,053,607	128,335,376	131,117,407	130,564,385	59,166,030	71,398,354	54.68%
5200 Special Populations Services	18,327,371	18,586,409	22,612,279	20,304,653	27,158,301	27,431,306	12,213,489	15,217,817	55.48%
5300 Alternative Programs and Services	3,783,477	5,091,928	4,571,011	5,979,513	5,605,697	5,606,142	2,316,972	3,289,171	58.67%
5400 School Leadership Services	7,009,538	7,253,888	7,378,097	7,252,008	7,369,204	7,402,957	3,944,280	3,458,677	46.72%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	8,318,847	12,550,991	14,137,410	13,173,659	15,059,324	15,050,177	6,845,627	8,204,550	54.51%
<b>Total 5000 Instructional Programs</b>	<b>\$ 167,358,257</b>	<b>169,053,372</b>	<b>172,752,404</b>	<b>175,045,209</b>	<b>186,309,932</b>	<b>186,054,966</b>	<b>84,486,398</b>	<b>101,568,569</b>	<b>54.59%</b>

# State Public School Fund

# Fund 1

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 557,927	375,834	448,217	422,305	312,414	312,414	184,242	128,172	41.03%
6200 Special Population Support and Development Services	64,209	49,917	2,695	51,247	152,710	110,168	25,870	84,298	76.52%
6300 Alternative Programs and Services Support	55,150	433	40	2,447	-	-	-	-	0.00%
6400 Technology Support Services	257,912	643,841	602,351	646,017	-	915,671	290,295	625,376	68.30%
6500 Operational Support Services	20,161,972	24,758,252	25,604,314	25,309,558	22,634,882	26,087,255	12,558,094	13,529,161	51.86%
6600 Financial and H.R. Support Services	1,109,466	13,273	32,079	25,000	124,423	124,423	64,621	59,802	48.06%
6700 Accountability Services	33,768	52,355	43,017	54,348	58,568	97,928	79,681	18,247	18.63%
6800 System-Wide Pupil Support Services	31,159	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	885,821	721,317	725,377	730,050	735,232	735,232	377,074	358,158	48.71%
Total 6000 Supporting Services	\$ 23,157,384	26,615,222	27,458,090	27,240,972	24,018,230	28,383,091	13,579,876	14,803,214	52.16%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	84,727	107,130	71,965	67,500	73,435	73,435	5,085	68,349	93.08%
Total 7000 Community Services	\$ 84,727	107,130	71,965	67,500	73,435	73,435	5,085	68,349	93.08%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ -	-	-	-	-	-	-	-	0.00%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 190,600,368	195,775,724	200,282,459	202,353,681	210,401,597	214,511,492	98,071,360	116,440,132	54.28%
Sources Over/(Under) Uses	\$ -	-	-	-	-	-	(5,424)		

# Local General Fund

# Fund 2

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	79,304,155	81,504,155	83,021,859	89,876,401	87,097,884	87,097,884	43,548,942	43,548,942	50.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	916,332	749,040	814,828	750,000	760,000	760,000	311,809	448,191	58.97%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	3,180,000	3,894,050	3,894,050	-	3,894,050	100.00%
Fund Balance Appropriated	-	-	-	-	1,900,000	1,900,000	-	1,900,000	100.00%
<b>Total Funding Sources</b>	<b>\$ 80,220,487</b>	<b>82,253,195</b>	<b>83,836,687</b>	<b>93,806,401</b>	<b>93,651,934</b>	<b>93,651,934</b>	<b>43,860,751</b>	<b>49,791,182</b>	<b>53.17%</b>

## Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 24,002,178	24,019,139	19,202,198	26,031,357	27,592,587	27,267,738	10,376,158	16,891,580	61.95%
5200 Special Populations Services	5,219,250	4,811,939	1,637,501	1,899,248	1,991,398	1,991,398	837,125	1,154,273	57.96%
5300 Alternative Programs and Services	1,084,467	1,541,869	1,679,971	1,327,808	1,678,818	1,678,818	613,082	1,065,736	63.48%
5400 School Leadership Services	3,821,924	8,506,158	8,389,783	9,460,586	9,173,915	9,173,915	4,271,123	4,902,792	53.44%
5500 Co-Curricular Services	1,207,868	1,184,648	1,608,670	1,341,463	1,387,482	1,427,482	573,320	854,162	59.84%
5800 School Based Support Services	6,381,057	6,073,700	5,566,763	6,173,717	5,972,925	5,982,243	2,957,097	3,025,146	50.57%
<b>Total 5000 Instructional Programs</b>	<b>\$ 41,716,744</b>	<b>46,137,453</b>	<b>38,084,886</b>	<b>46,234,179</b>	<b>47,797,125</b>	<b>47,521,594</b>	<b>19,627,905</b>	<b>27,893,690</b>	<b>58.70%</b>

# Local General Fund

# Fund 2

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 661,437	1,213,957	1,293,812	1,613,660	1,550,866	1,550,866	838,413	712,453	45.94%
6200 Special Population Support and Development Services	147,431	286,677	287,942	265,479	324,992	324,992	154,141	170,851	52.57%
6300 Alternative Programs and Services Support	51,821	154,137	157,520	197,214	206,796	206,796	68,796	138,000	66.73%
6400 Technology Support Services	4,799,923	3,421,438	3,845,819	4,776,058	5,151,672	5,151,672	2,211,650	2,940,022	57.07%
6500 Operational Support Services	25,073,296	26,228,163	25,855,701	29,728,074	28,332,000	27,616,413	12,786,278	14,830,135	53.70%
6600 Financial and H.R. Support Services	1,155,357	2,950,190	3,075,470	3,316,450	3,549,207	4,264,794	2,309,662	1,955,131	45.84%
6700 Accountability Services	279,142	332,360	434,876	515,709	526,573	526,573	129,701	396,872	75.37%
6800 System-Wide Pupil Support Services	343,861	411,853	412,202	317,593	454,564	454,564	195,969	258,595	56.89%
6900 Policy, Leadership, and Public Relations	1,108,060	1,830,879	2,741,338	2,793,953	2,142,306	2,142,306	1,207,619	934,688	43.63%
Total 6000 Supporting Services	\$ 33,620,328	36,829,654	38,104,680	43,524,190	42,238,976	42,238,976	19,902,230	22,336,747	52.88%
<b>7000 Community Services</b>									
7100 Community Services	\$ 143,972	13,481	11,375	12,805	-	-	292	(292)	0.00%
7200 Nutrition Services	520,476	132,582	87,285	77,989	95,832	95,832	2,250	93,582	97.65%
Total 7000 Community Services	\$ 664,448	146,063	98,660	90,794	95,832	95,832	2,543	93,290	97.35%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	-	3,795,531	100.00%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 3,032,926	3,404,089	3,424,100	3,957,238	3,520,000	3,795,531	-	3,795,531	100.00%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 2,348,026	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 2,348,026	-	-	-	-	-	-	-	-
Total Uses	\$ 81,382,472	86,517,259	79,712,326	93,806,401	93,651,934	93,651,934	39,532,677	54,119,257	57.79%
Sources Over/(Under) Uses	\$ (1,161,985)	(4,264,064)	4,124,361	-	-	-	4,328,075		

# Federal Grants Fund

# Fund 3

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,861,981	5,233,499	11,628,482	68.96%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	-	-	-	-	-	-	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	-	-	-	-	0.00%
<b>Total Funding Sources</b>	<b>\$ 29,266,516</b>	<b>15,810,393</b>	<b>15,189,121</b>	<b>16,918,994</b>	<b>16,079,635</b>	<b>16,861,981</b>	<b>5,233,499</b>	<b>11,628,482</b>	<b>68.96%</b>

**Uses**

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 3,127,757	913,787	1,498,976	1,518,092	951,328	1,598,897	656,259	942,638	58.96%
5200 Special Populations Services	6,217,275	8,483,644	7,339,534	7,379,976	6,052,084	4,922,307	1,288,027	3,634,281	73.83%
5300 Alternative Programs and Services	4,733,281	5,054,458	4,946,300	5,339,000	6,141,301	6,590,052	2,901,441	3,688,610	55.97%
5400 School Leadership Services	4,117,138	45,760	3,700	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	5,638,005	650,087	523,330	900,000	265,837	748,828	249,180	499,649	66.72%
<b>Total 5000 Instructional Programs</b>	<b>\$ 23,833,456</b>	<b>15,147,736</b>	<b>14,311,840</b>	<b>15,137,068</b>	<b>13,410,550</b>	<b>13,860,084</b>	<b>5,094,906</b>	<b>8,765,178</b>	<b>63.24%</b>

# Federal Grants Fund

# Fund 3

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 351,601	49,310	166,915	175,000	-	3,029	82,628	(79,599)	-2627.87%
6200 Special Population Support and Development Services	198,119	133,417	138,737	144,986	150	145,982	49,272	96,709	66.25%
6300 Alternative Programs and Services Support	30,096	-	44,057	-	-	16,792	46	16,746	99.73%
6400 Technology Support Services	448,942	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	3,109,692	75,841	57,604	-	-	83,523	8,887	74,636	89.36%
6600 Financial and H.R. Support Services	568,218	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	115,106	126,552	80,644	80,700	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	10,526	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	391,569	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ 5,223,869	385,120	487,957	400,686	150	249,326	140,833	108,493	43.51%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	32,418	2,993	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 32,418	2,993	-	-	-	-	-	-	0.00%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	176,773	274,544	389,324	448,584	395,436	402,735	-	402,735	100.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	932,656	2,273,499	2,349,835	-	2,349,835	100.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 176,773	274,544	389,324	1,381,240	2,668,935	2,752,570	-	2,752,570	100.00%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	-	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 29,266,516	15,810,393	15,189,121	16,918,994	16,079,635	16,861,981	5,235,739	11,626,241	68.95%
Sources Over/(Under) Uses	\$ -	-	-	-	-	-	(2,241)		



# Capital Outlay Fund

## Fund 4

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	-	-	-	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	3,139,075	4,122,006	4,524,315	97,716,315	33,737,491	33,737,491	6,065,743	27,671,748	82.02%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	-	-	3,100	-	-	-	1,023	(1,023)	0.00%
4800 Local Sources Restricted	4,057,171	172,582	33,552	-	904,924	904,924	51,582	853,342	94.30%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	612,151	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	1,013,198	1,063,198	-	1,063,198	100.00%
Total Funding Sources	\$ 7,641,864	6,486,478	5,529,457	98,328,466	35,655,613	35,705,613	6,118,349	29,587,264	82.86%

**Uses**

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 91,323	658,713	271,475	283,019	133,545	133,545	133,545	(0)	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ 91,323	658,713	271,475	283,019	133,545	133,545	133,545	(0)	0.00%

# Capital Outlay Fund

## Fund 4

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	967,430	967,430	324,476	642,954	66.46%
6500 Operational Support Services	-	-	-	10,855,053	1,414,368	1,464,368	-	1,464,368	100.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	4,540,466	1,925,998	1,283,225	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ 4,540,466	1,925,998	1,283,225	10,855,053	2,381,798	2,431,798	324,476	2,107,322	86.66%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	67,685,173	-	-	-	-	0.00%
7200 Nutrition Services	-	-	25,750	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ -	-	25,750	67,685,173	-	-	-	-	0.00%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	-	-	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ -	-	-	-	-	-	-	-	0.00%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 2,431,773	2,055,670	2,686,245	19,505,221	33,140,270	33,140,270	6,818,244	26,322,027	79.43%
9900 Other Capital Outlay	445,618	2,191,890	968,490	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 2,877,391	4,247,560	3,654,735	19,505,221	33,140,270	33,140,270	6,818,244	26,322,027	79.43%
Total Uses	\$ 7,509,180	6,832,271	5,235,185	98,328,466	35,655,613	35,705,613	7,276,264	28,429,349	79.62%
Sources Over/(Under) Uses	\$ 132,684	(345,793)	294,272	-	-	-	(1,157,915)		

# Child Nutrition Fund

# Fund 5

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	11,103	9,000	788	-	-	10,000	-	10,000	100.00%
3400 State Allocations Restricted to Capital				-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	8,606,659	9,032,527	9,168,319	9,269,518	9,269,518	9,269,518	4,300,145	4,969,373	53.61%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	-	-	-	-	-	-	-	-	0.00%
4300 Revenues Related to Providing Meals	7,734,156	7,642,267	7,564,219	7,046,317	7,022,317	7,012,317	3,258,453	3,753,864	53.53%
4400 Local Sources Unrestricted	27,973	27,175	24,866	-	23,000	23,000	8,819	14,181	61.65%
4800 Local Sources Restricted	40,490	225,459	125,425	-	1,000	1,000	8,155	(7,155)	-715.49%
4900 Special Revenue Services	67,146	91,591	46,407	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	1,484,165	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	1,484,165	1,484,165	-	1,484,165	100.00%
<b>Total Funding Sources</b>	<b>\$ 16,487,527</b>	<b>17,028,019</b>	<b>16,930,024</b>	<b>17,800,000</b>	<b>17,800,000</b>	<b>17,800,000</b>	<b>7,575,573</b>	<b>10,224,427</b>	<b>57.44%</b>

## Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ -	-	-	-	-	-	-	-	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
<b>Total 5000 Instructional Programs</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

# Child Nutrition Fund

# Fund 5

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	-	-	-	-	-	-	-	-	0.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	-	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ -	-	-	-	-	-	-	-	0.00%
<b>7000 Community Services</b>									
7100 Community Services	\$ -	-	-	-	-	-	-	-	0.00%
7200 Nutrition Services	14,891,136	15,641,803	16,011,332	16,595,636	16,595,636	16,595,636	7,662,495	8,933,141	53.83%
Total 7000 Community Services	\$ 14,891,136	15,641,803	16,011,332	16,595,636	16,595,636	16,595,636	7,662,495	8,933,141	53.83%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	1,012,983	1,114,176	1,169,174	1,204,364	1,204,364	1,204,364	553,044	651,320	54.08%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 1,012,983	1,114,176	1,169,174	1,204,364	1,204,364	1,204,364	553,044	651,320	54.08%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ 388,004	469,038	200,766	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ 388,004	469,038	200,766	-	-	-	-	-	0.00%
Total Uses	\$ 16,292,123	17,225,017	17,381,272	17,800,000	17,800,000	17,800,000	8,215,538	9,584,462	53.85%
Sources Over/(Under) Uses	\$ 195,404	(196,998)	(451,248)	-	-	-	(639,966)		

# After School Program Fund

## Fund 7

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	2,433	2,622	10	-	-	-	-	-	0.00%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	-	-	-	-	-	-	-	-	0.00%
3800 Other Restricted Federal Sources	-	-	-	-	-	-	-	-	0.00%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	4,206,935	4,274,849	4,445,298	4,500,000	4,388,750	4,388,750	2,164,061	2,224,689	50.69%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	18,106	11,403	13,317	-	-	-	3,905	(3,905)	0.00%
4800 Local Sources Restricted	-	-	-	-	-	-	-	-	0.00%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	-	-	-	-	-	0.00%
Fund Balance Appropriated	-	-	-	-	446,600	446,600	-	446,600	100.00%
Total Funding Sources	\$ 4,227,474	4,288,874	4,458,625	4,500,000	4,835,350	4,835,350	2,167,965	2,667,385	55.16%

### Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ -	-	-	-	-	-	-	-	0.00%
5200 Special Populations Services	-	-	-	-	-	-	-	-	0.00%
5300 Alternative Programs and Services	-	-	-	-	-	-	-	-	0.00%
5400 School Leadership Services	-	-	-	-	-	-	-	-	0.00%
5500 Co-Curricular Services	-	-	-	-	-	-	-	-	0.00%
5800 School Based Support Services	-	-	-	-	-	-	-	-	0.00%
Total 5000 Instructional Programs	\$ -	-	-	-	-	-	-	-	0.00%

# After School Program Fund

## Fund 7

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ -	-	-	-	-	-	-	-	0.00%
6200 Special Population Support and Development Services	-	-	-	-	-	-	-	-	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	-	-	-	-	-	-	-	0.00%
6500 Operational Support Services	-	-	-	-	-	-	-	-	0.00%
6600 Financial and H.R. Support Services	-	-	-	-	-	-	-	-	0.00%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	-	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	-	-	-	-	-	-	-	-	0.00%
Total 6000 Supporting Services	\$ -	-	-	-	-	-	-	-	0.00%
<b>7000 Community Services</b>									
7100 Community Services	\$ 3,704,638	3,908,515	4,052,030	3,930,000	4,053,350	4,053,350	1,730,037	2,323,313	57.32%
7200 Nutrition Services	-	-	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 3,704,638	3,908,515	4,052,030	3,930,000	4,053,350	4,053,350	1,730,037	2,323,313	57.32%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	703,638	327,248	496,602	570,000	782,000	782,000	202,399	579,601	74.12%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	-	-	-	-	-	-	-	-	0.00%
8700 Scholarships	-	-	-	-	-	-	-	-	0.00%
Total 8000 Non-Programmed Charges	\$ 703,638	327,248	496,602	570,000	782,000	782,000	202,399	579,601	74.12%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 4,408,276	4,235,763	4,548,632	4,500,000	4,835,350	4,835,350	1,932,436	2,902,914	60.04%
Sources Over/(Under) Uses	\$ (180,802)	53,111	(90,007)	-	-	-	235,530		

# Other Specific Revenue Fund

# Fund 8

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>Sources</b>									
State Sources:									
3100 State Public School Fund Revenues	\$ -	-	-	-	-	-	-	-	0.00%
3200 Other State Allocations for Current Operations	536,196	1,342,684	900,585	928,200	927,678	927,678	367,026	560,653	60.44%
3400 State Allocations Restricted to Capital	-	-	-	-	-	-	-	-	0.00%
Federal Sources:									
3600 Restricted Federal Grants - DPI	-	-	-	-	-	-	-	-	0.00%
3700 Restricted Federal Grants - Direct to LEA	997,336	1,419,178	890,039	-	864,702	995,702	2,103,045	(1,107,343)	-111.21%
3800 Other Restricted Federal Sources	301,648	303,358	308,520	655,500	308,520	308,520	104,583	203,937	66.10%
Local Sources:									
4100 Union County Appropriation	-	-	-	-	-	-	-	-	0.00%
4200 Tuition and Fees	32,576	48,852	58,793	-	45,000	47,663	20,177	27,486	57.67%
4300 Revenues Related to Providing Meals	-	-	-	-	-	-	-	-	0.00%
4400 Local Sources Unrestricted	518,909	589,510	3,105,589	245,000	259,536	265,204	330,838	(65,634)	-24.75%
4800 Local Sources Restricted	2,686,627	2,221,292	2,698,686	1,196,561	2,719,205	2,857,632	477,439	2,380,193	83.29%
4900 Special Revenue Services	-	-	-	-	-	-	-	-	0.00%
Fund Balance:									
Restricted and Assigned Fund Balance	-	-	-	3,000,000	1,389,484	1,389,484	-	1,389,484	100.00%
Fund Balance Appropriated	-	-	-	-	2,879,561	2,879,561	-	2,879,561	100.00%
Total Funding Sources	\$ 5,073,292	5,924,874	7,962,212	6,025,261	9,393,686	9,671,444	3,403,108	6,268,336	64.81%

## Uses

<b>5000 Instructional Programs</b>									
5100 Regular Instructional Services	\$ 512,808	4,202,633	1,676,267	-	2,427,766	2,567,856	1,096,838	1,471,018	57.29%
5200 Special Populations Services	322,374	920,663	1,990,997	3,200,493	3,780,922	3,780,922	2,258,917	1,522,005	40.25%
5300 Alternative Programs and Services	176,891	723,946	918,296	1,837,491	1,881,122	1,881,122	429,594	1,451,528	77.16%
5400 School Leadership Services	40,057	202,959	291,915	75,988	102,183	223,183	181,496	41,687	18.68%
5500 Co-Curricular Services	31,971	36,747	20,564	319,434	25,585	25,585	-	25,585	100.00%
5800 School Based Support Services	260,423	340,898	419,779	351,088	324,644	325,144	200,557	124,587	38.32%
Total 5000 Instructional Programs	\$ 1,344,524	6,427,846	5,317,818	5,784,494	8,542,222	8,803,813	4,167,402	4,636,410	52.66%

# Other Specific Revenue Fund

## Fund 8

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Adopted FY 2015	Revised FY 2015	Year-to-Date Rev/Exp FY 2015	Remaining FY 2015	% Remaining FY 2015
<b>6000 Supporting Services</b>									
6100 Support and Development Services	\$ 14,766	9,434	10,914	2,500	21,731	32,231	2,212	30,019	93.14%
6200 Special Population Support and Development Services	-	-	25	-	-	-	44	(44)	0.00%
6300 Alternative Programs and Services Support	-	-	-	-	-	-	-	-	0.00%
6400 Technology Support Services	-	2,676,739	305,702	-	-	-	-	-	0.00%
6500 Operational Support Services	32,817	1,210	2,773	500	6,796	12,464	23,601	(11,137)	-89.36%
6600 Financial and H.R. Support Services	184,388	74,840	67,488	-	363,184	363,184	39,120	324,064	89.23%
6700 Accountability Services	-	-	-	-	-	-	-	-	0.00%
6800 System-Wide Pupil Support Services	93,192	-	-	-	-	-	-	-	0.00%
6900 Policy, Leadership, and Public Relations	38,503	-	12,831	-	128,852	128,852	64,848	64,004	49.67%
Total 6000 Supporting Services	\$ 363,666	2,762,223	399,733	3,000	520,563	536,731	129,824	406,906	75.81%
<b>7000 Community Services</b>									
7100 Community Services	\$ 170,310	247,083	290,378	153,301	289,101	289,101	135,679	153,422	53.07%
7200 Nutrition Services	-	-	-	-	-	-	-	-	0.00%
Total 7000 Community Services	\$ 170,310	247,083	290,378	153,301	289,101	289,101	135,679	153,422	53.07%
<b>8000 Non-Programmed Charges</b>									
8100 Payments to Charter Schools	\$ -	-	-	-	-	-	-	-	0.00%
8100 Other Non-Program Charges - Indirect Cost	6,428	2,444	-	-	-	-	-	-	0.00%
8200 Unbudgeted Federal Grant Funds	-	-	-	-	-	-	-	-	0.00%
8600 Educational Foundations	63,859	73,989	34,493	84,466	40,300	40,300	17,860	22,440	55.68%
8700 Scholarships	12,000	-	-	-	1,500	1,500	-	1,500	100.00%
Total 8000 Non-Programmed Charges	\$ 82,287	76,433	34,493	84,466	41,800	41,800	17,860	23,940	57.27%
<b>9000 Capital Outlay Expenditures</b>									
9000 Capital Outlay	\$ -	-	-	-	-	-	-	-	0.00%
9900 Other Capital Outlay	-	-	-	-	-	-	-	-	0.00%
Total 9000 Capital Outlay Expenditures	\$ -	-	-	-	-	-	-	-	0.00%
Total Uses	\$ 1,960,787	9,513,585	6,042,422	6,025,261	9,393,686	9,671,444	4,450,766	5,220,678	53.98%
Sources Over/(Under) Uses	\$ 3,112,505	(3,588,711)	1,919,790	-	-	-	(1,047,658)		



# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Benton Heights	Partial Roofing: Building 1 sections .02, .05, .08. Approx. 870 s.f.	\$ 16,500	-	16,500	1,200	15,300	NH - 1,200
Preventive Maint.	Benton Heights	Replace flooring in North Hall	24,150	-	24,150	-	24,150	
Identified and Emerging	Benton Heights	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	8,400	48,600	Griffin 8,400
Jury Award YR1	CATA	Partial Roofing: Building 1 section .01 Approx. 44,500 s.f.	667,500	-	667,500	-	667,500	
Jury Award YR1	CATA	Strategic Fencing and HID's at 3 doors	11,250	-	11,250	-	11,250	
Preventive Maint.	CATA	Replace partitions in (4) restrooms	30,000	-	30,000	-	30,000	
Identified and Emerging	Cosmetology	Install new fire alarm (combine units to one panel and/or serviceability)	35,000	-	35,000	2,800	32,200	Griffin 2,800
Identified and Emerging	Cosmetology	Install new security system (serviceability)	15,000	-	15,000	-	15,000	
Jury Award YR1	Cuthbertson High	Strategic Fencing (none) and HID's at 2 doors	4,500	-	4,500	-	4,500	
Jury Award YR1	Cuthbertson Middle	Strategic Fencing (none) and HID at 1 door	2,250	-	2,250	-	2,250	
Identified and Emerging	East	Install new fire alarm (combine units to one panel and/or serviceability)	51,250	-	51,250	7,300	43,950	Griffin 7,300
Jury Award YR1	East Union	Partial Roofing: Building 1 section .08 and Building 2 section .04 Approx. 4,103 s.f.	61,550	(3,330)	58,220	58,220	-	NH 4,600 Interstate 53,620
Identified and Emerging	East Union	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	9,800	47,200	Griffin 9,800
Identified and Emerging	East Union	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Jury Award YR1	East Union	Strategic Fencing and HID's at 3 doors	9,250	-	9,250	-	9,250	
Jury Award YR2	East Union	g. Administration A/R (Replace reception counter to meet ADA, interior wall repairs in admin., carpet replacement) (Ref # 50b, 51d, 52c)--security doors in CIP Yr 1	49,391	-	49,391	-	49,391	
Identified and Emerging	Facilities	Install new fire alarm (combine units to one panel and/or serviceability)	42,500	-	42,500	4,600	37,900	Griffin 4,600
Jury Award YR1	Forest Hills	Partial Roofing: Building 1 sections .06, .08, .09, .10, .11, .21, .22, .23, .25, .28, .30. Approx. 33,877 s.f.	508,500	(7,500)	501,000	501,000	-	NH 36,300 AAR 464,700
Jury Award YR1	Forest Hills	Handrail/ramps @ cafeteria and greenhouse for ADA compliance (CFS Ref. 28)	38,500	-	38,500	-	38,500	
Jury Award YR1	Forest Hills	Replace electric water coolers for ADA compliance (See CFS Pg. 14)	11,000	-	11,000	-	11,000	
Jury Award YR1	Forest Hills	Strategic Fencing and HID's at 3 doors	11,750	-	11,750	-	11,750	
Jury Award YR1	Forest Hills	d. ADA Issues and extensive work on all playfields needed.	97,680	-	97,680	-	97,680	
Jury Award YR1	Forest Hills	Football stadium emergency lighting (CFS Pg. 15)	16,500	-	16,500	-	16,500	
	Forest Hills	Change Order 1 for 13/14 Roofing Project	-	20,410	20,410	20,410	-	
	Forest Hills	Change Order 3 for 13/14 ADA Stadium Project	-	8,593	8,593	8,593	-	
	Forest Hills	Change Order 4 for 13/14 ADA Stadium Project	-	30,726	30,726	30,726	-	
Other Capital	Forest Hills	Stadium	454,654	-	454,654	369,915	84,739	Construction in Progress
Jury Award YR1	Hemby Bridge	Partial Roofing: Building 1 section .06 and Building 2 sections .04, .05, .06. Approx. 2,443 s.f.	36,650	-	36,650	30,220	6,430	NH 2,000 Rike 28,220
Identified and Emerging	Hemby Bridge	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	6,700	48,300	Griffin 6,700
Jury Award YR1	Indian Trail	Partial Roofing: Building 1 sections .04, .15, .16, .17, .25, .26, .27, .28. Approx. 18,993 s.f.	389,900	(91,343)	298,557	281,230	17,327	NH - 29,000 Rike 252,230

# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Indian Trail	ADA access @ front entrance and auditorium	75,000	-	75,000	-	75,000	
Preventive Maint.	Indian Trail	Electrical Upgrades: MDP replacement in C hall boiler room	51,230	-	51,230	-	51,230	
	Marshville	VCT replacement	\$ -	19,349	19,349	19,349	-	
Jury Award YR1	Marvin Ridge High	Strategic Fencing (none) and HID's at 6 doors	13,500	-	13,500	-	13,500	
Jury Award YR1	Marvin Ridge Middle	Strategic Fencing (none) and HID's at 5 doors	11,250	-	11,250	-	11,250	
Jury Award YR1	Monroe High	Partial Roofing: Building 1 sections .01, .03, .04, .13, .14, .17, .18, .22 and Building 2 section .10. Approx. 47,525 s.f.	712,900	-	712,900	-	712,900	
Identified and Emerging	Monroe High	Combine security system into one unit - Bosch	15,000	-	15,000	-	15,000	
Preventive Maint.	Monroe High	Sidewalks that are in need of repair/replacement	28,000	-	28,000	-	28,000	
Jury Award YR1	Monroe High	Strategic Fencing and HID's at 5 doors	18,750	-	18,750	-	18,750	
Jury Award YR1	Monroe Middle	Partial Roofing: Building 1 section .05. Approx. 2,210 s.f.	33,200	(33,199)	1	1	-	AAR Completed out of 9.5
Jury Award YR1	Monroe Middle	Restroom renovations for ADA compliance, to meet current code, and new finishes	210,000	-	210,000	16,750	193,250	DH&A Design Fee 16,750
Jury Award YR1	Monroe Middle	Strategic Fencing and HID's at 3 doors	8,750	-	8,750	-	8,750	
Identified and Emerging	Old Fairview	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	4,400	52,600	Griffin 4,400
Identified and Emerging	Old Fairview	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Jury Award YR1	Parkwood High	Partial Roofing: Building 1 sections .13, .15, .19, .20, .22, .26, .27, .28, .29, .30, .31, .32. and Building 5 section .01, Building 6 section .01, building 7 sections .01, .02. Approx. 63,964 s.f.	960,450	-	960,450	-	960,450	
Identified and Emerging	Parkwood High	Install new fire alarm (combine units to one panel and/or serviceability)	57,000	-	57,000	13,200	43,800	Griffin 13,200
Jury Award YR1	Parkwood High	Replace track and add drainage (CFS Ref. 30d; reassessed as safety since CFS completed)	405,000	-	405,000	36,585	368,415	RBS Design Fee 28,885, L&A 7,700
Preventive Maint.	Parkwood Middle	Replace bathroom partitions in old section of school and two locker rooms (end of service life - repair by replacement)	100,000	-	100,000	-	100,000	
Preventive Maint.	Parkwood Middle	Replace wooden exterior doors to FRP and new hardware	70,000	-	70,000	-	70,000	
Jury Award YR1	Parkwood Middle	Strategic Fencing and HID's at 2 doors	11,400	-	11,400	-	11,400	
Jury Award YR1	Parkwood Middle	Install entry vestibule	37,500	-	37,500	31,269	6,231	DH&A Design Fee 4,500, Encompass 29,500, CO1 1,769
Identified and Emerging	Piedmont High	Install new security system (serviceability)	19,000	-	19,000	-	19,000	
Jury Award YR1	Piedmont High	Strategic Fencing and HID's at 2 doors	14,500	-	14,500	-	14,500	
	Piedmont High	Change Order 2 for 13/14 Stadium Project	-	33,451	33,451	33,451	-	
Jury Award YR1	Piedmont Middle	Partial Roofing: Building 1 sections .01, .02, .03, .04 and Building 2 section .01, Building 3 section .01. Approx. 72,591 s.f.	1,081,900	-	1,081,900	1,051,200	30,700	NH - 76,000
Preventive Maint.	Piedmont Middle	Storm water replacement to correct broken pipe feeding into sanitary sewer	175,000	-	175,000	4,900	170,100	L&A 4,900
Jury Award YR1	Piedmont Middle	Strategic Fencing and HID's at 2 doors	12,250	-	12,250	-	12,250	
Jury Award YR1	Piedmont Middle	Install entry vestibule	37,500	-	37,500	31,269	6,231	DH&A Design Fee 4,500
Jury Award YR1	Porter Ridge High	Strategic Fencing (none) and HID's at 6 doors	13,500	-	13,500	-	13,500	
Jury Award YR1	Porter Ridge Middle	Strategic Fencing (none) and HID's at 5 doors	11,250	-	11,250	-	11,250	

# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
	Porter Ridge Middle	Emergency Boiler Repair	-	14,561	14,561	14,561	-	
Preventive Maint.	Prospect	Replace flooring (ACBM)	252,415	-	252,415	-	252,415	
Jury Award YR1	Prospect	ADA Project - access to MCR's (CFS Ref. 43b) and toilet renovation (CFS Ref. pg. 9)	152,781	-	152,781	-	152,781	
Identified and Emerging	Prospect	e. Toilet Rooms (Address accessible doors, 5x5 stalls & Gvm RR's) (Ref. Toilet Rooms Pg. 9)	86,781	-	86,781	-	86,781	
Preventive Maint.	Prospect	Replace partitions in (4) restrooms (end of service life - repair by replacement)	\$ 30,000	-	30,000	-	30,000	
Identified and Emerging	Rock Rest	Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed.	1,951,000	-	1,951,000	5,000	1,946,000	YCH Program Charette- 5,000
Preventive Maint.	Sardis	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	6,800	48,200	Griffin 6,800
Preventive Maint.	South Providence	Replace partitions (2) restrooms (end of service life - repair by replacement)	15,000	-	15,000	-	15,000	
Jury Award YR1	South Providence	Strategic Fencing and HID's at 3 doors	7,250	-	7,250	-	7,250	
Jury Award YR1	Sun Valley High	Partial Roofing: Building 1 sections .02, .03, .04, .05, .14, .22a, .22 and Building 15 section .01, Building 24 sections .01, .02, building 27 sections .01. Approx. 66,044 s.f.	565,500	-	565,500	-	565,500	
Preventive Maint.	Sun Valley High	Replace VCT on math hall and classrooms	93,620	-	93,620	-	93,620	
Jury Award YR1	Sun Valley High	Strategic Fencing and HID's at 3 doors	13,250	-	13,250	-	13,250	
	Sun Valley High	Change Order 1 for 13/14 ADA Project	-	16,801	16,801	16,801	-	
Jury Award YR1	Sun Valley Middle	Partial Roofing: Building 1 sections .01, .05 and Building 2 section .01, Building 3 sections .01, building 4 section .01, building 11 section .03. Approx. 31,196 s.f.	461,000	-	461,000	32,000	429,000	NH - 32,000
Identified and Emerging	Sun Valley Middle	Install new security system (serviceability)	17,000	-	17,000	-	17,000	
Preventive Maint.	Sun Valley Middle	Replace partitions and fixtures in restrooms (end of service life - repair by replacement)	65,000	-	65,000	-	65,000	
Jury Award YR1	Sun Valley Middle	Strategic Fencing and HID's at 2 doors	11,550	-	11,550	-	11,550	
Jury Award YR1	Sun Valley Middle	Install entry vestibule	37,500	-	37,500	31,269	6,231	DH&A Design Fee 4,500
Identified and Emerging	Union	Install new fire alarm (combine units to one panel and/or serviceability)	55,000	-	55,000	5,700	49,300	Griffin 5,700
Preventive Maint.	Various	Roofing maintenance for various sites	325,000	(227,968)	97,032	1	97,031	
Furniture	Various	Furniture at Various Schools	133,545	-	133,545	138,321	(4,777)	Purchase Order Issued
EC BUS	Various	One EC Bus	84,444	-	84,444	84,444	-	Purchase Order Issued
Activity Buses	Various	5 Activity Buses	475,000	-	475,000	433,547	41,453	Purchase Order Issued
	Various	Additional Access CO1 from 13/14 project	-	27,200	27,200	27,200	-	
Identified and Emerging	Walter Bickett Ed	Add security keypad in gym and C building	5,000	-	5,000	-	5,000	
Identified and Emerging	Walter Bickett Elementary	a. Classroom A/R (Increase classroom capacity to 804, add'l Resource and tutoring spaces needed. Teacher Workroom has been converted to a classroom) (Ref. # 13) (Est. based on 6,000 s.f. @ \$170/s.f. for new CR's, 4 itinerant offices/tutoring space @ 400 s.f. @ \$170/s.f., Teacher Workroom @ 400 sf. @ \$190/s.f.)	1,876,000	-	1,876,000	5,000	1,871,000	RBS Program Charette - 5,000
Jury Award YR1	Weddington Elem/Middle	Partial Roofing: Building 1 sections .01 - .39 except .06, .11, .12, .13 Approx. 172,359 s.f.	2,585,500	(212,027)	2,373,473	1,858,352	515,121	NH - 181,000 Weathergard 1,149,132 (Contract one) Weathergard 528,220 (Contract two)
Jury Award YR1	Weddington High	Strategic Fencing (none) and HID's at 3 doors	6,750	-	6,750	-	6,750	

# Capital Projects Reporting

Project Classification	School	Project	Original Budget	Transfers To/(From)	Revised Budget	Year-to-Date Expenditure/Encumbered	Project Remaining Balance	Notes
Jury Award YR1	Weddington High	Emergency Chiller replacement	-	176,308	176,308	176,308	(0)	
Preventive Maint.	Weddington Middle	Strategic Fencing (none) and HID at 1 door	2,250	-	2,250	-	2,250	
	Wesley Chapel	Replace partitions and fixtures in restrooms (end of service life - repair by replacement)	63,495	-	63,495	-	63,495	
Jury Award YR1	Wesley Chapel	g. Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways. (Ref. Data/Comm Pa. 13)*	13,200	-	13,200	-	13,200	
Jury Award YR1	Western Union	Partial Roofing: Building 1 sections .01, .02, .03, .04, .05, .06, .07, .08, .09, .16, .17, .18, .22, .23, .24 Approx. 86.115 s.f.	1,002,900	-	1,002,900	72,000	930,900	NH - 72,000
Preventive Maint.	Western Union	Replace flooring (ACBM)	241,699	-	241,699	-	241,699	
Jury Award YR3	Western Union	f. Wiring (Exposed wiring needs to be reworked in many areas, possibly run in conduits or metal raceways). (Ref. Pg. 15)	18,500	-	18,500	-	18,500	
Jury Award YR2	Wingate	Classroom A/R to replace MCRs	2,485,435	-	2,485,435	5,000	2,480,435	Little Program Charette - 5,000
	Wingate	Emergency HVAC replacement due to roofing project	-	227,968	227,968	227,968	(0)	
Total All Projects			20,217,420	-	20,217,420	5,723,761	14,493,659	

# Personnel Count Summary by Function

Function	Function Description	State Public School Fund	Local Current Expense Fund	Federal Grant Fund	Child Nutrition Fund	After School Care Fund	Other Specific Revenue Fund	Total
<b>5000 Instructional Programs</b>								
5100	Regular Instructional Services	2,368.00	37.00	23.00	-	-	11.00	2,439.00
5200	Special Populations Services	470.00	3.00	104.00	-	-	59.00	636.00
5300	Alternative Programs and Services	107.00	13.00	107.00	-	-	15.00	242.00
5400	School Leadership Services	102.00	134.00	-	-	-	5.00	241.00
5500	Co-Curricular Services	-	1.00	-	-	-	-	1.00
5800	School-Based Support Services	226.00	100.00	1.00	-	-	7.00	334.00
Total Instructional Programs Personnel		3,273.00	288.00	235.00	-	-	97.00	3,893.00
<b>6000 Supporting Services</b>								
6100	Support and Development Services	4.00	22.00	-	-	-	-	26.00
6200	Special Population Support and Development Ser	-	3.00	3.00	-	-	-	6.00
6300	Alternative Programs and Services	-	1.00	-	-	-	-	1.00
6400	Technology Support Services	-	50.00	-	-	-	-	50.00
6500	Operational Support Services	736.00	116.00	-	-	-	-	852.00
6600	Financial and Human Resources	1.00	40.00	-	-	-	-	41.00
6700	Accountability Services	1.00	3.00	-	-	-	-	4.00
6800	System-Wide Pupil Support Services	-	6.00	-	-	-	-	6.00
6900	Policy, Leadership, and Public Relations Services	5.00	11.00	-	-	-	1.00	17.00
Total Supporting Services Personnel		747.00	252.00	3.00	-	-	1.00	1,003.00
<b>7000 Community Services</b>								
7100	Child Care Services	-	-	-	-	159.00	-	159.00
7200	Nutrition Services	-	-	-	246.00	-	-	246.00
Total Community Services Personnel		-	-	-	246.00	159.00	-	405.00
<b>8000 Non-Programmed Charges</b>								
8600	Educational Foundation	-	-	-	-	-	1.00	1.00
Total Non-Programmed Charges Personnel		-	-	-	-	-	1.00	1.00
Total All Personnel		4,020.00	540.00	238.00	246.00	159.00	99.00	5,302.00

## Notes:

- (1) UCPS has an internal guideline for maximizing the use of state and federal funds prior to using local funds. The State allocates funds by position or dollars. Once these positions or dollars are exhausted, positions that are initially charged to the state fund will ultimately be charged to federal or local funds in future months.
- (2) The report includes some federally funded employees that are currently being funded with state and local dollars until federal grant allotments are released from the Department of Public Instruction. The number of positions funded from state and local allocations will change as federal grant funds are received.
- (3) On an ongoing basis, position vacancies are posted at <http://www.applitrack.com/ucps/onlineapp/> that will affect numbers on future reports. In addition, attrition and other positions that are in process of being hired will impact counts on future reports.

# Personnel Count Summary by Position

Position #	Position Title	State Public School Fund	Local Current Expense Fund	Federal Grant Fund	Child Nutrition Fund	After School Care Fund	Other Specific Revenue Fund	Total
111	Superintendent	1.00	-	-	-	-	-	1.00
112	Associate and Deputy Superintendent	3.00	-	-	-	-	-	3.00
113	Director and/or Supervisor	2.00	18.00	-	1.00	1.00	1.00	23.00
114	Principal	52.00	-	-	-	-	2.00	54.00
115	Finance Officer	1.00	-	-	-	-	-	1.00
116	Assistant Principal	37.00	35.00	-	-	-	-	72.00
117	Other Assistant Principal Assignment	1.00	14.00	-	-	-	-	15.00
118	Assistant Superintendent	1.00	-	-	-	-	-	1.00
121	Teacher	2,350.00	15.00	130.00	-	-	44.00	2,539.00
122	Interim Teacher	-	-	-	-	-	-	-
123	JROTC Teacher	2.00	-	-	-	-	10.00	12.00
124	Foreign Exchange (VIF)	63.00	-	-	-	-	-	63.00
131	Instructional Support I	209.00	-	1.00	-	-	6.00	216.00
132	Instructional Support II	45.00	-	-	-	-	-	45.00
133	Psychologist	27.00	-	-	-	-	-	27.00
135	Instructional Facilitators	31.00	24.00	2.00	-	-	1.00	58.00
142	Teacher Assistants-NCLB	368.00	24.00	79.00	-	-	24.00	495.00
143	Tutor (within the Instructional day)	5.00	2.00	10.00	-	-	-	17.00
144	Interpreter, Brailist, Translator, Education Interp	25.00	-	4.00	-	-	-	29.00
145	Therapist	25.00	2.00	-	-	-	3.00	30.00
146	School-Based Specialist	16.00	26.00	9.00	-	-	4.00	55.00
147	Monitor	81.00	2.00	-	-	-	-	83.00
151	Office Support	19.00	195.00	3.00	9.00	4.00	3.00	233.00
152	Technician	1.00	51.00	-	-	-	-	52.00
153	Administrative Specialist	-	24.00	-	4.00	2.00	1.00	31.00
171	Driver	342.00	-	-	-	-	-	342.00
173	Custodian	267.00	-	-	-	-	-	267.00
174	Cafeteria Worker	-	-	-	180.00	-	-	180.00
175	Skilled Trades	46.00	107.00	-	-	-	-	153.00
176	Manager	-	1.00	-	52.00	41.00	-	94.00
178	After School Care Staff	-	-	-	-	111.00	-	111.00
<b>Total All Personnel</b>		<b>4,020.00</b>	<b>540.00</b>	<b>238.00</b>	<b>246.00</b>	<b>159.00</b>	<b>99.00</b>	<b>5,302.00</b>

## Notes:

- (1) UCPS has an internal guideline for maximizing the use of state and federal funds prior to using local funds. The State allocates funds by position or dollars. Once these positions or dollars are exhausted, positions that are initially charged to the state fund will ultimately be charged to federal or local funds in future months.
- (2) The report includes some federally funded employees that are currently being funded with state and local dollars until federal grant allotments are released from the Department of Public Instruction. The number of positions funded from state and local allocations will change as federal grant funds are received.
- (3) On an ongoing basis, position vacancies are posted at <http://www.applitrack.com/ucps/onlineapp/> that will affect numbers on future reports. In addition, attrition and other positions that are in process of being hired will impact counts on future reports.

# 2014-2015 Membership Report Summary

School Type	Cap	September	October	November	December	January	February	March	April	May
Elementary Schools	26,159	18,744	18,777	18,814	18,853	-	-	-	-	-
Middle Schools	12,100	10,187	10,174	10,180	10,174	-	-	-	-	-
High Schools	14,500	11,478	11,488	11,458	11,396	-	-	-	-	-
Special Schools	-	1,598	1,596	1,610	1,606	-	-	-	-	-
Total All Schools	52,759	42,007	42,035	42,062	42,029	-	-	-	-	-

**NOTE: Total membership includes pre-kindergarten (PK) and visiting students; cap is as reported in Enrollment Forecast dated 5/22/2014.**

# 2014-2015 Membership Report Detail

School Name	Cap	September	October	November	December	January	February	March	April	May
<b>Elementary Schools</b>										
Antioch Elementary	1,000	745	747	746	746	-	-	-	-	-
Benton Heights Elementary	-	631	632	631	623	-	-	-	-	-
East Elementary	870	547	546	542	555	-	-	-	-	-
Fairview Elementary	870	564	560	561	558	-	-	-	-	-
Hemby Bridge Elementary	870	507	504	503	516	-	-	-	-	-
Indian Trail Elementary	922	686	689	685	684	-	-	-	-	-
Kensington Elementary	1,000	691	698	698	707	-	-	-	-	-
Marshville Elementary	819	483	476	485	488	-	-	-	-	-
Marvin Elementary	1,000	633	636	640	646	-	-	-	-	-
New Salem Elementary	489	300	300	302	302	-	-	-	-	-
New Town Elementary	1,000	1,007	1,015	1,020	1,019	-	-	-	-	-
Poplin Elementary	1,000	722	721	724	732	-	-	-	-	-
Porter Ridge Elementary	1,000	481	481	484	490	-	-	-	-	-
Prospect Elementary	686	464	464	470	466	-	-	-	-	-
Rea View Elementary	1,000	654	656	656	657	-	-	-	-	-
Rock Rest Elementary	870	700	698	684	668	-	-	-	-	-
Rocky River Elementary	1,000	847	846	846	846	-	-	-	-	-
Sandy Ridge Elementary	1,000	660	659	666	666	-	-	-	-	-
Sardis Elementary	870	595	600	607	598	-	-	-	-	-
Shiloh Elementary	1,000	564	571	569	575	-	-	-	-	-
Stallings Elementary	1,000	576	579	572	579	-	-	-	-	-
Sun Valley Elementary	1,000	696	698	696	695	-	-	-	-	-
Union Elementary	686	397	392	395	399	-	-	-	-	-
Unionville Elementary	870	699	705	704	702	-	-	-	-	-
Walter Bickett Elementary	870	695	706	707	713	-	-	-	-	-
Waxhaw Elementary	1,000	642	642	649	650	-	-	-	-	-
Weddington Elementary	1,000	731	731	744	747	-	-	-	-	-
Wesley Chapel Elementary	870	550	550	554	557	-	-	-	-	-
Western Union Elementary	778	661	659	658	661	-	-	-	-	-
Wingate Elementary	819	616	616	616	608	-	-	-	-	-
Total Elementary Schools	26,159	18,744	18,777	18,814	18,853	-	-	-	-	-



# 2014-2015 Membership Report Detail

School Name	Cap	September	October	November	December	January	February	March	April	May
<b>Middle Schools</b>										
Cuthbertson Middle	1,400	1,133	1,132	1,140	1,151	-	-	-	-	-
East Union Middle	1,250	909	909	898	886	-	-	-	-	-
Marvin Ridge Middle	1,400	1,267	1,269	1,269	1,265	-	-	-	-	-
Monroe Middle	1,300	1,066	1,064	1,061	1,053	-	-	-	-	-
Parkwood Middle	1,250	966	969	969	969	-	-	-	-	-
Piedmont Middle	1,250	1,099	1,093	1,096	1,090	-	-	-	-	-
Porter Ridge Middle School	1,400	1,385	1,386	1,394	1,400	-	-	-	-	-
Sun Valley Middle	1,600	1,365	1,353	1,352	1,357	-	-	-	-	-
Weddington Middle	1,250	997	999	1,001	1,003	-	-	-	-	-
Total Middle Schools	12,100	10,187	10,174	10,180	10,174	-	-	-	-	-
<b>High Schools</b>										
Cuthbertson High	1,900	1,448	1,455	1,459	1,454	-	-	-	-	-
Forest Hills High	1,475	938	942	938	922	-	-	-	-	-
Marvin Ridge High	1,900	1,580	1,582	1,580	1,577	-	-	-	-	-
Monroe High	1,200	1,009	1,011	997	981	-	-	-	-	-
Parkwood High	1,435	1,010	1,011	1,011	1,012	-	-	-	-	-
Piedmont High	1,530	1,245	1,241	1,237	1,230	-	-	-	-	-
Porter Ridge High School	1,700	1,594	1,593	1,591	1,586	-	-	-	-	-
Sun Valley High	1,660	1,306	1,308	1,298	1,287	-	-	-	-	-
Weddington High	1,700	1,348	1,345	1,347	1,347	-	-	-	-	-
Total High Schools	14,500	11,478	11,488	11,458	11,396	-	-	-	-	-
<b>Special Schools</b>										
Union County Early College	-	343	343	343	343	-	-	-	-	-
Central Academy of Technology & Arts	-	802	801	800	792	-	-	-	-	-
South Providence	-	110	111	118	140	-	-	-	-	-
Walter Bickett Education Center	-	271	270	279	261	-	-	-	-	-
Wolfe School	-	72	71	70	70	-	-	-	-	-
Total Special Schools	-	1,598	1,596	1,610	1,606	-	-	-	-	-
Total All Schools	52,759	42,007	42,035	42,062	42,029	-	-	-	-	-

NOTE: Total membership includes pre-kindergarten (PK) and visiting students; cap is as reported in Enrollment Forecast dated 5/22/2014.